1987-88
Public Accounts
Volume I

FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED
MARCH 31, 1988

PROVINCE OF
BRITISH COLUMBIA

MINISTRY OF
FINANCE AND
CORPORATE RELATIONS

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

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The Honourable DAVID C. LAM, C.M., B.A., M.B.A., L.L.D.
Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1988.

MEL COUVELIER
Minister of Finance and Corporate Relations

Ministry of Finance
and Corporate Relations
Victoria, B.C.
September 30, 1988

September 30, 1988
Victoria, B.C.

The Honourable Mel Couvelier
Minister of Finance and Corporate Relations

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1988.

Respectfully submitted,

D. B. MARSON
Comptroller General

ORDER OF PUBLIC ACCOUNTS

Volume I Section

Introduction to the Public Accounts

Financial statements of the General Fund, and Special Funds converted to Special Accounts on March 31, 1988 A

Combined financial statements of the Province B

Consolidated financial statements of the Province C

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INTRODUCTION TO THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and such other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The financial statements are prepared by the Comptroller General, pursuant to section 8 (2) of the *Financial Administration Act*, in accordance with the Government's accounting policies as established by Treasury Board and cover the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies:

GENERAL FUND = MAIN OPERATING ACCOUNT AND SPECIAL ACCOUNTS (SECTION A OF PUBLIC ACCOUNTS)

GENERAL FUND + **SPECIAL FUNDS** Funds earmarked for specific purposes. = COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)—SECTION B OF PUBLIC ACCOUNTS

GENERAL FUND + **SPECIAL FUNDS** Funds earmarked for specific purposes. + **CROWN CORPORATIONS AND AGENCIES** Service, Provincial, Transportation and Commercial Entities. = CONSOLIDATED FINANCIAL STATEMENTS—SECTION C OF PUBLIC ACCOUNTS

The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A General Fund and Special Funds converted to Special Accounts on March 31, 1988—these statements contain the operating activities of the Government including special accounts and special funds which were converted to special accounts on March 31, 1988.*
- *Section B Combined Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.
- *Section C Consolidated Financial Statements*—these statements have been prepared to disclose the economic impact of the Government's activities. They aggregate the Consolidated Revenue Fund and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations). Crown corporations which are intended to be run on commercial lines are recorded on an equity basis.
- *Section D Supplementary Schedules to the Financial Statements*—this section contains schedules which support the information presented in the Province's financial statements.

  Section D also contains Detailed Ministry Expenditures—this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Funds transactions.

- *Section E Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section F Financial Statements of Crown Corporations and Agencies*—this section contains the latest audited financial statements of Crown corporations and other Government agencies: a list of those entities included in this section is incorporated in Section F.
- *Section G Financial Statements for various Trust Funds*—this section contains the latest audited financial statements of the pension and superannuation funds administered by the Government.

The financial statements included in Volume I comprise the following:

- *Balance Sheet*—a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Revenue and Expenditure*—a statement summarizing the items of revenue and expenditure for the fiscal year; the net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes to Financial Statements*—these amplify and provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

SECTION A

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988 FINANCIAL STATEMENTS

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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the balance sheet of the Government of the Province of British Columbia general fund, and special funds converted to special accounts on March 31, 1988, as at March 31, 1988, and the related statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these financial statements present fairly the financial position of the Government's general fund, and special funds converted to special accounts on March 31, 1988, as at March 31, 1988 and the results of their operations and the changes in their financial position for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 31, 1988

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988 BALANCE SHEET
AS AT MARCH 31, 1988

	Note	In Thousands 1988	1987
ASSETS		$	$
Cash and temporary investments	2	116,351	109,878
Accounts receivable	3	811,647	789,632
Inventories	4	118,786	105,305
Investments in and amounts due from Crown corporations and agencies	5	1,004,058	1,040,263
Loans, advances and other investments	6	163,027	154,203
Mortgages receivable	7	322,719	299,593
Fiscal Agency loans	8	2,623,218	2,216,625
Other assets	9	166,687	121,732
		5,326,493	**4,837,231**
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	992,795	896,328
Due to Crown corporations, agencies and funds	11	941,634	421,889
Deferred revenue	12	255,513	212,969
Public debt, issued for Government purposes	13	5,016,747	4,801,901
Public debt, to finance Fiscal Agency loans	14	2,623,218	2,216,625
		9,829,907	8,549,712
Net equity (deficiency)	15	(4,503,414)	(3,712,481)
		5,326,493	**4,837,231**
Fixed Assets	1		
Contingencies and Commitments	16		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

P.G.Halkett

P. G. HALKETT
A/Deputy Minister of Finance
and Corporate Relations

D. B. MARSON
Comptroller General

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988 STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands		
	1988		1987
	Estimates[2]	Actual	Actual
	$	$	$
REVENUE			
Taxation	5,343,000	5,744,305	4,861,505
Natural resources	918,000	1,222,958	657,591
Other	638,000	630,388	589,526
Contributions from Government enterprises	452,000	469,795	447,605
Contributions from the Federal Government	2,019,000	2,019,931	1,993,257
Gross revenue	9,370,000	10,087,377	8,549,484
Less: Transfer to Budget Stabilization Fund		(717,377)	
Net revenue	**9,370,000**	**9,370,000**	**8,549,484**
EXPENDITURE			
Health	2,918,900	2,997,293	2,860,564
Social services	1,663,700	1,610,382	1,512,430
Education	2,118,700	2,203,670	1,913,915
Transportation and communications	835,300	768,079	975,418
Natural resources, trade and industrial development	745,600	721,019	614,938
Protection of persons and property	476,500	480,842	453,257
Aid to local government	403,400	402,514	392,322
Debt servicing[1]	530,200	525,277	393,581
General government	167,600	177,496	195,564
Housing	81,400	64,362	101,902
Recreation and cultural services	82,800	71,230	66,658
Transfer of Lottery Fund Special Account balance to Budget Stabilization Fund	0	25,528	0
Other	195,900	113,241	318,102
Total expenditure	**10,220,000**	**10,160,933**	**9,798,651**
Net Operating Expenditure for the Year	**(850,000)**	**(790,933)**	**(1,249,167)**
NON-OPERATING TRANSACTIONS			
Valuation adjustment of investments in and amounts due from Crown corporations and agencies	0	0	88,447
Net Expenditure for the Year (note 15)	**(850,000)**	**(790,933)**	**(1,160,720)**

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[1] Debt servicing does not include interest of $248,461,000 (1987 — $233,364,000) on borrowings to finance Fiscal Agency loans as the interest revenue and expenditure are offsetting.

[2] Estimated amounts are as presented in the Estimates for this fiscal year. This presentation makes no attempt to include additional statutory or other expenditure appropriations. Such information is contained in the Statement of Comparison of Estimated Appropriations to Actual Expenditure (*See* A 22 to A 32).

The accompanying notes and supplementary statements are an integral part of these financial statements.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988 STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands			
	1988		1987	
OPERATING TRANSACTIONS		$		$
Net operating expenditure for the year		(790,933)		(1,249,167)
Non-cash items included in net expenditure				
Accounts receivable (increases)	(22,015)		(97,448)	
Accounts payable increases	96,467		59,833	
Due to Crown corporations increases	519,745		114,180	
Public Debt increases	29,681		11,745	
Due from Crown corporations (increases) decreases	(3)		13,969	
Other under $10 million	(2,155)		3,998	
		621,720		106,277
Cash items applicable to future operations		(26,188)		(627)
Cash used for operations		(195,401)		(1,143,517)
INVESTMENT TRANSACTIONS				
Loans, advances and other investments (issues) repayments	(8,383)		27,320	
Mortgages receivable (issues)	(23,084)		(25,128)	
Divestment of (investment in):				
Crown corporations	36,208		(585,011)	
Other assets			1	
Cash derived from (used for) investments		4,741		(582,818)
Total financial requirements		(190,660)		(1,726,335)
FINANCING TRANSACTIONS				
Increase in public debt issues	602,596		2,007,019	
Less: Used for Fiscal Agency loans	(405,463)		(398,309)	
Cash derived from financing		197,133		1,608,710
Increase (decrease) in cash and temporary investments		6,473		(117,625)
Balance — Beginning of Year		109,878		227,503
Balance — End of Year		116,351		109,878

The accompanying notes and supplementary statements are an integral part of these financial statements.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

1. Significant Accounting Policies

(a) Reporting Entity

These financial statements include the transactions and balances of the General and Special Accounts known at March 31, 1988 as the General Fund. Separate combined financial statements of the Government are prepared which include the financial activities of the General Fund and the Special Funds which are together known as the Consolidated Revenue Fund. (*See* Section B of the Public Accounts.) There are also separate consolidated financial statements of the Government which include the financial activities of the Consolidated Revenue Fund and certain Crown corporations and agencies. (*See* Section C of the Public Accounts.)

For purposes of these financial statements the General and Special Accounts of the Government are presented as one General Fund, which is comprised of:

- General Accounts — include all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Accounts — these are statutory spending authorities for specific purposes with defined limits on total spending as established by the Legislature.

(b) Principles of Combination

The General Accounts are combined with the Special Accounts after adjusting them to conform with the accounting policies as described below. Inter-account revenue and expenditure transactions are eliminated upon combination.

(c) Basis of Accounting

The accrual basis of accounting is used which, for these financial statements, is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis. Revenues from Crown corporations are recognized when cash transfers are received or when dividends are declared. Revenue, as specified by the Lieutenant Governor in Council, may be paid into the Budget Stabilization Fund by the Minister of Finance and Corporate Relations, to assist in stabilizing the operating revenues of the Government.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods and services received during the year. Grants and contributions (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized, with the exception that social assistance payments during a given month to meet the needs of recipients in an ensuing month are recorded as expenditure in the period to which the payments apply. Lottery Fund Special Account balances may, if authorized by the Lieutenant Governor in Council, be paid into the Budget Stabilization Fund.

Recoveries of expenditure may be recorded as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(ii) provision for them has been approved through the Estimates or by Treasury Board; and
(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent cash and claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988 NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies — Continued

Liabilities

All liabilities are recorded to the extent that they represent claims payable to parties outside this reporting entity as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed-term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholders' share of interest earned by the Portfolio and is realizable by unitholders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development, which will eventually be sold to outside parties, is recorded at the lower of cost or net realizable value.

Investments In and Amounts Due from Crown Corporations and Agencies

Investments in and amounts due from Crown corporations and agencies represent long-term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to the lesser of restored value or original cost.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies — Continued

Fiscal Agency Loans

Fiscal Agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discounts and sinking fund balances. Discounts are amortized on an effective yield basis.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of $1.

Accounts Payable and Accrued Liabilities

All amounts payable (including trade payables to Crown corporations and agencies) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are payable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia and the Fiscal Agency loans. These obligations are recorded at principal less unamortized discounts and sinking fund balances where applicable. Discounts are amortized on an effective yield basis.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

Commitments

Commitments represent future obligations of the Government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

2. Cash and Temporary Investments

	In Thousands 1988	 1987
	$	$
Cash (cheques issued in excess of funds on deposit)	(160,497)	(179,752)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios[1]	223,409	280,960
Other	53,439	8,670
	116,351	109,878

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[1] Established pursuant to the *Financial Administration Act*, section 36 (9) (a).

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts.

3. Accounts Receivable

	In Thousands 1988	 1987
	$	$
Taxes receivable	429,616	408,662
Local government bodies	4,904	1,869
Government of Canada	69,034	206,343
Ministerial accounts receivable	298,148	169,433
Accrued interest	59,745	50,682
Crown corporations and agencies	20,981	22,836
	882,428	859,825
Less provision for doubtful accounts	(70,781)	(70,193)
	811,647	789,632

4. Inventories

	In Thousands 1988	 1987
	$	$
Property under development	53,118	50,357
British Columbia Liquor Distribution Branch	58,986	52,732
Ministerial inventories	6,682	2,216
	118,786	105,305

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands 1988			 1987
	Investments	Amounts Due	Total	Total
	$	$	$	$
British Columbia Buildings Corporation		55,758	55,758	45,744
British Columbia Enterprise Corporation	305,020	19,733	324,753	324,834
British Columbia Ferry Corporation	6,851		6,851	6,851
British Columbia Food Exhibitions Ltd.[1]				
British Columbia Hydro and Power Authority		8,087	8,087	8,084
B.C. Pavilion Corporation	162,008		162,008	162,008
British Columbia Petroleum Corporation		85,905	85,905	85,905
British Columbia Railway Company	257,689	20,542	278,231	267,924
British Columbia Regional Hospital Districts Financing Authority		12,000	12,000	12,000
British Columbia School Districts Capital Financing Authority		36,500	36,500	44,088
British Columbia Steamship Company (1975) Ltd.[1]				
British Columbia Transit				49,000
Discovery Enterprises Inc.		7,032	7,032	6,100
Housing Corporation of British Columbia[1]				
Pacific Coach Lines Limited[1]				
Provincial Rental Housing Corporation	634	24,377	25,011	26,223
Workers' Compensation Board of British Columbia		1,922	1,922	1,502
	732,202	271,856	1,004,058	1,040,263

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[1] The Province's investment is less than one thousand dollars for each of these corporations.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988 NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies—Continued

(a) Definitions

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the Province. A number of Crown corporations and agencies exist for which the Province has no recorded investment.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the Province, in addition to recoverable advances due to the Province.

(b) British Columbia Petroleum Corporation (the Corporation)

Prior to July 1, 1985, the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation.

(c) Pacific Coach Line Limited (the Company)

Effective March 31, 1984, the operations of Pacific Coach Lines Limited ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for this Company effective September, 1986.

6. Loans, Advances and Other Investments

	In Thousands	
	1988	1987
	$	$
Low Interest Loan Agreement Revolving Fund Act	31,845	32,596
Homeowner Assistance Act	17,393	27,400
Ministry of Lands, Parks and Housing Act	12,467	25,912
Industrial Development Incentive Act	40,672	15,960
Industrial Development Fund Act	22,932	20,235
Crop Insurance Stabilization	15,200	16,500
Agricultural Land Development Act	16,047	16,449
Downtown Revitalization	17,568	16,312
Other	20,518	14,894
	194,642	186,258
Less provision for doubtful accounts	(31,615)	(32,055)
	163,027	154,203

7. Mortgages Receivable

	In Thousands	
	1988	1987
	$	$
Crown Land — Pursuant to the *Ministry of Lands, Parks and Housing Act*	31,013	32,147
Provincial Home Acquisition — Pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act*, and the *Home Conversion and Leasehold Loan Act*	306,376	281,898
Other	1,140	1,400
	338,529	315,445
Less provision for doubtful accounts	(15,810)	(15,852)
	322,719	299,593

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

8. Fiscal Agency Loans

	In Thousands	
	1988	1987
	$	$
British Columbia Assessment Authority	4,331	4,503
British Columbia Buildings Corporation	154,693	123,922
British Columbia Educational Institutions Capital Financing Authority	19,385	22,430
British Columbia Enterprise Corporation	88,907	15,491
British Columbia Regional Hospital Districts Financing Authority	15,467	
British Columbia Housing and Employment Development Financing Authority		24,364
British Columbia Hydro and Power Authority	1,218,212	898,602
British Columbia Railway Company	73,939	74,110
British Columbia Steamship Company (1975) Ltd.	8,572	3,111
British Columbia Systems Corporation	24,570	20,325
British Columbia Transit	835,028	781,845
Capital Project Certificate of Approval Program	90,021	63,339
Expo 86 Corporation		98,643
Greater Vancouver Sewerage and Drainage District	29,095	29,673
Greater Vancouver Water District	19,750	19,782
Improvement Districts	746	
University of British Columbia	40,502	36,485
	2,623,218	2,216,625

9. Other Assets

	In Thousands	
	1988	1987
Prepaid Program Costs	$	$
Guaranteed Available Income for Need Act	65,708	64,302
Medical Services Commission of British Columbia	37,755	26,150
Other ministerial prepayments	45,381	13,650
Unamortized issue costs of Public Debt	17,843	17,630
	166,687	121,732

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1988	1987
	$	$
Ministry trade accounts and other liabilities	567,936	517,237
Accrued interest on public debt	212,875	182,583
Accrued employee leave entitlements	130,835	101,891
Forest Act, section 88	49,700	64,387
Government of Canada	31,449	30,230
	992,795	896,328

The total cost of the early retirement incentive plan was $87.8 million, of which $26.6 million is included under accrued employee leave entitlements.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1988	1987
	$	$
Amounts due to Special Funds	742,905	
Amounts due to Trust Funds	16,423	183,587
British Columbia Colleges and Institutes	11,923	11,751
British Columbia Enterprise Corporation	1,428	5,775
British Columbia Housing Management Commission	25	
British Columbia Transit		3,584
Expo 86 Corporation		60,188
Medical Services Commission of British Columbia	161,105	148,548
Simon Fraser University	1,766	2,310
University of British Columbia	4,942	4,961
University of Victoria	1,117	1,185
	941,634	421,889

12. Deferred Revenue

	In Thousands	
	1988	1987
	$	$
Motor vehicle licences and permits	85,322	74,585
Water rentals and recording fees	64,127	54,049
Petroleum, natural gas and minerals, leases and fees	23,569	23,567
Canada Assistance Plan	32,839	32,098
Miscellaneous	49,656	28,670
	255,513	212,969

13. Public Debt Issued for Government Purposes

	In Thousands	
	1988	1987
Short-term promissory notes	$	$
Payable in Canadian currency	200,220	357,625
Payable in United States currency (U.S. $5,500; 1987 U.S. $178,586)	7,174	235,797
	207,394	593,422
Less: Unamortized discount	(4,839)	(8,824)
	202,555	584,598
91-day Treasury Bills	780,000	650,000
Less: Unamortized discount	(8,352)	(5,289)
	771,648	644,711
Notes and bonds		
Payable in Canadian currency	4,174,467	3,632,322
Payable in United States currency (U.S. $165,713; 1987 U.S. $166,381)	204,506	217,144
	4,378,973	3,849,466
Less: Unamortized discount	(179,939)	(187,633)
	4,199,034	3,661,833
Less: Sinking fund balances	(156,490)	(89,241)
	4,042,544	3,572,592
	5,016,747	4,801,901

Short-term promissory notes payable in U.S. currency are fully hedged to mature in Canadian funds. Notes outstanding at March 31, 1988, mature at various dates to December 15, 1988, at an annual average interest rate of 8.91%. During the year $4.0 billion in notes were issued at interest rates which varied between 6.80% - 10.50%.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

13. Public Debt Issued for Government Purposes — Continued

Treasury bills outstanding at March 31, 1988, mature at various dates to June 29, 1988, at an annual average interest rate of 8.48%. During the year, $2.9 billion in Treasury bills were issued at interest rates which varied between 6.87%-9.66%.

The Province had 137 series of notes and bonds outstanding at March 31, 1988.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 31.1 billion Yen (1987: 31.1 billion Yen) which have been fully hedged to $220.7 million Canadian (1987: $220.7 million Canadian) through currency exchange agreements.

Included in notes and bonds payable in U.S. currency are Swiss Franc notes totalling 325 million Francs (1987: 325 million Francs) which have been fully hedged to $149 million U.S. (1987: $149 million U.S.) through a currency exchange agreement.

The following notes and bonds were issued by the Province in Canadian currency during the year ended March 31, 1988.

Date of Maturity	Series	Coupon Rate %	Principal In thousands $
August 21, 1989	PRT	8.00	30,000
August 1, 1990	P-BH	8.08	6,000
November 1, 1990	P-BC	7.91	10,500
September 15, 1991	P-C	3.75	3,000
November 1, 1991	P-HJ	7.15	5,000
November 10, 1991	P-YG	7.14	9,101
February 10, 1992	P-HK	6.75	4,928
March 1, 1992	P-YH	6.90	8,000
May 10, 1992	P-YJ	7.38	7,014
May 21, 1992	P-D	4.00	1,000
June 15, 1992	P-E	4.00	1,000
July 2, 1992	P-BL	7.45	7,000
August 10, 1992	P-YK	7.49	6,260
August 10, 1992	P-HN	7.49	2,500
September 7, 1992	P-YL	7.50	5,000
September 15, 1992	P-F	4.00	1,500
September 15, 1992	P-MD	5.00	18,724
September 15, 1992	P-N	5.00	10,000
October 10, 1992	P-YM	7.49	5,000
November 10, 1992	P-YN	7.51	8,907
December 8, 1992	P-YO	7.38	8,199
January 10, 1993	P-YP	7.26	4,627
March 3, 1993	BCEC-7	9.25	117,347
March 8, 1993	P-HQ	7.23	6,500
May 9, 1993	P-YQ	7.34	10,000
June 7, 1993	P-HR	7.48	6,000
October 29, 1993	BCJY-7	10.67	12,500
November 25, 1997	PRV	10.25	122,022
April 9, 1998	PRS	7.75	300,000

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands	
	Canadian Funds $	U.S. Funds $
1989	221,448	687
1990	212,375	149,536
1991	758,550	687
1992	641,814	687
1993	362,494	687

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988 NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

14. Public Debt to Finance Fiscal Agency Loans

	In Thousands	
	1988	1987
	$	$
Short-term promissory notes		
Payable in Canadian currency	972,984	660,602
Payable in United States currency (U.S. $48,047; 1987 - U.S. $261,727)	59,970	345,899
	1,032,954	1,006,501
Less: Unamortized discount	(12,193)	(13,960)
	1,020,761	992,541
Less: Sinking fund balance		(16,478)
	1,020,761	976,063
Notes, bonds and debentures payable in Canadian currency	1,659,608	1,278,578
Less: Unamortized discount	(14,094)	(14,058)
	1,645,514	1,264,520
Less: Sinking fund balances	(43,057)	(23,958)
	1,602,457	1,240,562
	2,623,218	2,216,625

Short-term promissory notes payable in U.S. currency are hedged to mature in Canadian funds or are effectively hedged by fully offsetting U.S. dollar fiscal agency loans receivable. Notes outstanding at March 31, 1987, mature at various dates to August 12, 1988, at an annual average interest rate of 8.45%. During the year, $5.8 billion in notes were issued at interest rates which varied between 6.74%-9.83%.

The Province had 43 issues of notes and debentures outstanding at March 31, 1988.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 13.4 billion Yen (1987: 13.4 billion Yen) which have been fully hedged to $82.9 million Canadian (1987: $82.9 million) through foreign currency exchange agreements.

The following notes, bonds and debentures were issued by the Province in Canadian currency during the year ended March 31, 1988.

Date of Maturity	Series	Coupon Rate	Principal
		%	In thousands $
March 3, 1993	BCEC-7	9.25	32,653
November 25, 1997	PRV	10.25	152,978
April 10, 2007	BCCP-18	9.12	25,055
May 8, 2007	BCCP-19	9.13	59,286
June 10, 2007	BCCP-20	9.88	68,932
July 10, 2007	BCCP-21	9.83	22,187
August 10, 2007	BCCP-22	9.72	14,430
September 1, 2007	BCCP-23	10.42	4,763
December 10, 2007	PRW	10.14	746

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands Canadian Funds
	$
1989	78,780
1990	322,343
1991	49,684
1992	171,358
1993	44,341

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

15. Net Equity (Deficiency)

	In Thousands	
	1988	1987
	$	$
Net equity (deficiency) General Fund — beginning of year	(3,863,263)	(2,802,074)
Net equity (deficiency) Special Funds — beginning of year	150,782	250,313
Total net equity (deficiency)	(3,712,481)	(2,551,761)
Net expenditure of the General Fund, and Special Funds converted to Special Accounts on March 31, 1988, for the year	(790,933)	(1,160,720)
Net equity (deficiency) — end of year	(4,503,414)	(3,712,481)

16. Contingencies and Commitments

(a) Guaranteed debt

Guaranteed debt as at March 31, 1988, totalled $9.9 billion. (1987 — $10.5 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding. *See* Statement of Guaranteed Debt on A 34 for details.

(b) Contingent liabilities

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds $100,000:

- a number of airline companies are challenging the Government's authority to tax the fuel used in their operations and to collect sales tax on aircraft; the amount in issue exceeds $30 million;
- claims of $2.5 million for the alleged negligence of ambulance drivers;
- claims of $2 million and $2.5 million have been made regarding motor vehicle accidents;
- claims of $2 million and $2.3 million have been made regarding construction disputes;
- claims of $2.5 million for hospital insurance;
- claims of $35 million against assessments for social services tax;
- various claims totalling $9.2 million against assessments for motive fuel, hotel room, logging, mining, and corporation capital taxes; and
- various legal actions totalling $18.5 million (each between $100,000 and $2 million) representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) Commitments

At the end of each year Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Commitments for capital contracts totalled approximately $126 million (1987 — $125 million), and commitments for extraordinary programs totalled approximately $624 million (1987 — $535 million).

(d) Superannuation and pension actuarial valuations

(i) The Government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

16. Contingencies and Commitments—Continued

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of the funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the latest actuarial valuations for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1985
	$	$
Total Actuarial Liability	4,480,089	310,126
Less Assets:		
Fund	(2,339,150)	(130,113)
Present value of future contributions	(1,684,877)	(119,122)
Unfunded Liability	456,062	60,891

See Section G of the Public Accounts for further details of these plans.

17. Trust Funds

Amounts held and administered by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1988	1987
	$	$
Superannuation, Pension and Long-term Disability Funds[1] — administered by the Superannuation Commission	9,479,856	8,387,393
Sinking Funds[1],[2] — administered by the Provincial Treasury	3,107,878	2,990,284
Investment Funds of Crown Corporations and Agencies — administered by the Provincial Treasury	245,275	190,574
Public Trustee and Official Administrators — administered by government officials	255,284	237,549
Supreme and County Court Rules (Suitors' Funds) — administered by the Courts	75,316	73,085
Investment Funds of Workers' Compensation Board[1] — administered by the Workers' Compensation Board	2,718,955	2,546,619
Other Trust Funds — administered by various government officials	60,553	44,746
	15,943,117	14,470,250

Trust funds include amounts held and administered in trust, over which the Government has no power of appropriation.

Cash and investments of the Trust Funds are managed or held by Provincial Treasury, Ministry of Finance and Corporate Relations.

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[1] *See* Volume III of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by Provincial Treasury.

[2] Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to Public Debt as disclosed in Notes 13 and 14 of these financial statements.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

18. Subsequent events

(a) Privatization

In October, 1987, the Government announced a program to privatize certain of its operations. The following privatization transactions have occurred since March 31, 1988:

- False Creek lands were sold by British Columbia Enterprise Corporation on April 27, 1988, for $145,010,000. This amount was distributed to the Province as the shareholder pursuant to a resolution of the Directors by payment of $50,000,000 cash and assignment of financial instruments. This represented a $5,352,140 dividend to the Privatization Benefits Fund and $139,657,860 return of contributed surplus to the Province.
- Various B.C. Hydro assets have been sold including the mainland gas division sale for $785 million announced on July 20, 1988. Upon finalization, the gain on the sale will be paid over to the Province in the form of a dividend to the Privatization Benefits Fund.
- The Government is entering into agreements to dispose of certain assets and undertakings related to existing highways maintenance operations. Proceeds from the sale of fixed assets of the Government will represent revenue to the Province while the ongoing maintenance costs will be restricted, in future, to contract payments rather than a combination of salaries, operating costs and fixed assets acquisitions.

(b) *Knowledge Network of the West Communications Authority*

Pursuant to the *Open Learning Agency Act* (S.B.C. 1987, chap. 62, sec. 17 (2)) and Order-in-Council 25-1988, this corporation has been dissolved and all property and rights transferred to and vested in the Open Learning Agency on April 1, 1988. The new agency is to use open learning methods to provide educational programs and services and will develop and promote open learning education. A portion of its programs and services will be those of the former Knowledge Network.

(c) *Medical Services Commission of British Columbia (the Commission)*

Until April 1, 1988, all premiums under the Medical Services Plan (the Plan) were remitted to the Commission, with any deficiency in the funds to meet the necessary expenditures to be paid out of the Consolidated Revenue Fund. After that date, amendments to the *Medical Service Act Regulations*, approved by Order-in-Council dated March 25, 1988, require that premiums under the Medical Services Plan now be remitted to the Minister of Finance and Corporate Relations. Money is now to be paid out of the Consolidated Revenue Fund of the Province of British Columbia to meet all the needed expenditures for the operation of the Plan.

19. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

Balances in specified Special Funds were transferred to the General Fund by the *Special Accounts Appropriation and Control Act*. This Act transferred, on March 31, 1988, all assets and liabilities of the Funds into Special Accounts within the General Fund of the Consolidated Revenue Fund. The General Fund balance at March 31, 1988, includes assets and liabilities previously separated into the Special Fund Balance Sheet accounts. The 1987/88 revenues and expenditures of the transferred Special Funds are combined with the General Fund operating results in these financial statements. Comparative figures for prior years are therefore restated to include these former Special Fund amounts. In future these statements will be called General Fund Financial Statements. Concurrent with this restructuring of the former Special Funds, the *Privatization Benefits Fund Act* and *Budget Stabilization Fund Act* brought two new Special Funds into existence which will not be included in these statements.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
STATEMENT OF REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands		
	1988		1987
	Estimated	Actual	Actual
Taxation Revenue	$	$	$
Personal income	2,562,000	2,789,965	2,248,096
Corporation income	387,000	473,407	280,647
Social service	1,393,000	1,463,087	1,540,776
Gasoline	360,000	380,889	317,884
Motive fuel use	60,000	68,595	55,513
Tobacco	223,000	227,795	212,015
Property purchase	168,000	140,130	669
Corporation capital	49,000	56,761	87,205
Property (rural areas)	41,000	42,741	35,799
Insurance premium	58,000	54,215	34,681
Hotel room	35,000	40,028	41,484
Horse racing	7,000	6,682	6,720
Succession and Gift	0	10	16
Total Taxation Revenue	**5,343,000**	**5,744,305**	**4,861,505**
Natural Resource Revenue			
Petroleum and Natural Gas			
Natural gas royalties	62,000	53,665	57,215
Permits and fees	67,000	92,595	68,093
Petroleum royalties	50,000	51,851	44,958
	179,000	198,111	170,266
Minerals			
Mining tax	500	792	445
Mineral resource tax	2,900	10,418	8,016
Mineral land tax	12,000	12,215	16,507
Coal, minerals and metals royalties	16,700	22,795	24,087
Miscellaneous mining receipts	7,900	7,366	6,530
	40,000	53,586	55,585
Forests			
Logging tax	7,000	31,531	8,841
Timber sales	73,000	350,506	103,380
Small Business Enterprise Special Account	21,500	47,227	28,972
Timber royalties	14,000	26,731	13,133
Lumber export tax	350,000	278,999	21,268
Forest scaling fees	2,500	3,901	4,231
Miscellaneous forests receipts	6,000	5,686	5,481
	474,000	744,581	185,306
Other			
Water rentals and recording fees	212,000	214,971	235,643
Wildlife Act — fees and licences	13,000	11,709	10,791
	225,000	226,680	246,434
Total Natural Resource Revenue	**918,000**	**1,222,958**	**657,591**
Other Revenue			
Sales and services			
Lottery Fund Special Account	175,000	165,064	160,706
Farm Income Assurance Special Account	28,000	12,076	15,972
Land registry fees	15,000	17,661	37,102
Real estate earnings of the Crown Land Special Account	22,400	28,676	25,202
Coquihalla highways tolls	14,000	15,022	11,061
Motor vehicle lien and search fees	7,200	7,060	6,734
Ambulance service	8,000	7,314	8,298
Sheriff's fees	1,300	1,173	1,142
Property tax collection fees	2,500	2,813	2,517
Vital statistics fees	3,000	3,022	2,861
Hearing aid equipment	2,600	3,532	2,408
Sales of maps and airphotos	500	530	447
Miscellaneous sales and services	7,500	8,533	7,424
	287,000	272,476	281,874

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988 STATEMENT OF REVENUE BY SOURCE COMPARISON OF ESTIMATES TO ACTUAL FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

	In Thousands		
	1988		1987
	Estimated	Actual	Actual
Licences and permits	$	$	$
Motor vehicle licences and permits	149,000	136,821	129,030
Liquor Licencing Branch — permits and fees	17,000	18,477	19,273
Companies Branch	8,600	11,971	8,811
Safety inspection fees	6,700	7,532	6,698
Filing fees — Court Services	9,700	3,757	3,852
Camp-site permits and park use	5,000	4,348	3,769
Fire Service Act — fees, etc.	4,000	5,073	4,874
Insurance, brokers and real estate	2,900	4,242	2,585
Agricultural licences	800	702	887
Trade and dealer licences	300	270	248
Mobile home registry	600	692	536
Miscellaneous licences and permits	3,400	5,587	2,844
	208,000	199,472	183,407
Interest from investments	62,000	68,355	53,169
Miscellaneous			
Fines and penalties	24,000	24,409	17,878
Maintenance of children	17,200	16,535	14,101
Other maintenance receipts	1,600	1,207	1,357
Insurance claim receipts	9,700	11,773	10,622
Municipal share of joint-service programs	3,500	4,595	2,505
Other miscellaneous	25,000	31,566	24,613
	81,000	90,085	71,076
Total Other Revenue	**638,000**	**630,388**	**589,526**
Contributions from Government Enterprises			
Liquor Distribution Branch — net income	432,000	425,040	424,787
British Columbia Railway Company — dividend	10,000	20,615	10,307
British Columbia Ferry Corporation — dividend	0	1,175	9,866
British Columbia Buildings Corporation — dividend	10,000	22,965	2,645
Total Contributions from Government Enterprises	**452,000**	**469,795**	**447,605**
Contributions from the Federal Government			
Established Programs Financing	1,228,000	1,215,270	1,205,263
Canada Assistance Plan	629,000	630,958	611,267
National Training Act	41,000	38,732	42,292
Economic development	42,700	35,759	22,627
Transportation and highways	15,900	17,084	15,378
Public Utilities Income Tax Transfer Act	3,000	10,026	12
Statutory subsidies	2,500	2,516	2,516
Reciprocal Taxation Agreement	19,500	24,091	21,097
Other payments	37,400	45,495	72,445
Fiscal Stabilization Program	0	0	360
Total Contributions from the Federal Government	**2,019,000**	**2,019,931**	**1,993,257**
Gross Revenue	**9,370,000**	**10,087,377**	**8,549,484**
Less transfer to Budget Stabilization Fund		(717,377)	
Net Revenue	**9,370,000**	**9,370,000**	**8,549,484**

Revenue by source is reported after the deduction of amounts considered uncollectible. These amounts totalled $7,982,082 in 1987/88 and were comprised of reductions of Taxation $6,182,192, Natural Resources $7,740 and Other Revenue $1,752,150.

Personal and Corporation income tax revenues are recorded after reduction for tax credits of $6,590,549 and $45,415,389 respectively. The types of tax credits reducing Provincial income tax revenues are for foreign taxes, logging taxes, small business employment, venture capital, political contributions, Housing and Employment Development bond interest, low income tax rebates and royalty tax rebates.

Petroleum and Natural Gas Permits and Fees are net of offsets allowed under section 68 of the *Petroleum and Natural Gas Act* of $2,049,000.

Timber sales are net of stumpage offsets allowed under section 88 of the *Forest Act* of $103,634,000 (Estimates $105,730,000).

The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for the difference in the accounting policies of the Branch from those of the Government. Revenue of $425,040,000 is comprised of gross revenue of $1,063,852,000 less cost of merchandise sold and operating expenses of $640,556,000 and an accounting policy adjustment of $1,744,000 for the decrease in value of fixed assets. (Refer to Section F of the Public Accounts for complete financial statements of the Branch).

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988

		Total Appropriations				
Vote No.	Description	Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Legislation					
1	Legislation	14,201,820				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, sec. 64)		1,520,569	15,722,389	15,722,389	
		14,201,820	**1,520,569**	**15,722,389**	**15,722,389**	
	Auditor General					
2	Auditor General	4,465,920				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20(3))		24,611	4,490,531	4,490,531	
		4,465,920	**24,611**	**4,490,531**	**4,490,531**	
	Ombudsman					
3	Ombudsman	**2,493,970**		**2,493,970**	**2,459,213**	**34,757**
	Office of the Premier					
4	Office of the Premier	2,733,090		2,733,090	2,689,882	43,208
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Intergovernmental Relations (Vote 45)		859,478	859,478	777,922	81,556
	—Transfer from Ministry of Provincial Secretary and Government Services (Vote 53)		3,684,000	3,684,000	3,330,476	353,524
		2,733,090	**4,543,478**	**7,276,568**	**6,798,280**	**478,288**
	Ministry of Advanced Education and Job Training					
5	Minister's Office	184,709		184,709	177,173	7,536
6	Ministry Operations	695,466,020				
	Supplement — Special Warrant No. 3		10,000,000	705,466,020	697,581,613	7,884,407
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Economic Development (Vote 18)		5,984,900	5,984,900	5,967,188	17,712
	—Transfer from Ministry of Economic Development (Vote 19)		4,592,500	4,592,500	2,003,745	2,588,755
	Special Accounts—					
	Education Excellence Appropriation Act (S.B.C. 1986, chap. 6, sec. 1) — Fund for Excellence in Education	105,240,000		105,240,000	100,240,000	5,000,000
		800,890,729	**20,577,400**	**821,468,129**	**805,969,719**	**15,498,410**

	Ministry of Agriculture and Fisheries					
7	Minister's Office	241,948		241,948	229,880	12,068
8	Ministry Operations	61,447,939		61,447,939	45,684,080	15,763,859
9	Milk Board	367,973		367,973	367,872	101
10	Provincial Agricultural Land Commission	1,142,802		1,142,802	1,116,013	26,789
11	Agri-Food Regional Development Subsidiary Agreement (ERDA)	8,130,000		8,130,000	3,507,744	4,622,256
	Statutory—					
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7) — Livestock Improvement		16,015	16,015	16,015	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58 (3)) — Southern Interior Beef Corporation		68,220	68,220	68,220	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58 (3)) — McLean Fitzpatrick Fruit Packers		1,000,000	1,000,000	1,000,000	
	Special Accounts—					
	Agricultural Credit Act (R.S.B.C. 1979, chap. 8, sec. 5 (2)) — Agricultural Land Development		158,640	158,640	158,640	
	Farm Income Insurance Act (R.S.B.C. 1979, chap. 123, sec. 2) — Farm Income Assurance	56,000,000		56,000,000	25,125,977	30,874,023
	Farm Product Industry Act (R.S.B.C. 1979, chap. 124, sec. 16) — Farm Products Industry Improvement		257,980	257,980	257,980	
	Livestock Protections Act (R.S.B.C. 1979, chap. 245, sec. 14) — Livestock Protection	20,000		20,000	13,491	6,509
	Less transfer to the Farm Income Assurance Fund Special Account from Vote 8	(28,000,000)		(28,000,000)	(12,075,856)	(15,924,144)
		99,350,662	**1,500,855**	**100,851,517**	**65,470,056**	**35,381,461**
	Ministry of Attorney General					
12	Minister's Office	219,629		219,629	217,398	2,231
13	Ministry Operations	281,398,956				
	Supplement — Special Warrant No. 4		6,030,000			
	Statutory—					
	Criminal Injury Compensation Act (R.S.B.C. 1979, chap. 83, sec. 3 (1))		1,438,099			
	Crown Proceeding Act (R.S.B.C. 1979, chap. 86, sec. 14 (4))		14,431	288,881,486	288,881,486	
14	Emergency Assistance	2,403,500		2,403,500	329,941	2,073,559
15	Judiciary	16,223,941				
	Supplement — Special Warrant No. 5		1,897,000	18,120,941	18,023,650	97,291

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
16	Corrections	125,553,653				
	Supplement — Special Warrant No. 6		400,000	125,953,653	125,666,379	287,274
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries					
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18) — Vancouver Police Inquiry		26,844	26,844	26,844	
	Police Act (R.S.B.C. 1979, chap. 331, sec. 7) — Video Camera Use Study		98,028	98,028	98,028	
	Police Act (R.S.B.C. 1979, chap. 331, sec. 44) — Fullerton Inquiry		4,324	4,324	4,324	
	Expropriation Act (R.S.B.C. 1979, chap. 117, sec. 54) — Property acquisition		195,501	195,501	195,501	
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2) — July flood, Northeast B.C.		2,028,447	2,028,447	2,028,447	
	Emergency Program Act (S.B.C. 1986, chap. 106, sec. 4)		3,200	3,200	3,200	
	Special Accounts—					
	Land Title Act (R.S.B.C. 1979, chap. 219, sec. 274 (2)) — Land Titles Survey	9,000		9,000	328	8,672
		425,808,679	**12,135,874**	**437,944,553**	**435,475,526**	**2,469,027**
	Ministry of Economic Development					
17	Minister's Office	269,370		269,370	251,420	17,950
18	Ministry Operations	59,260,467				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to Ministry of Advanced Education and Job Training		(5,984,900)			
	—Transfer to Ministry of Intergovernmental Relations		(360,000)	52,915,567	42,164,661	10,750,906
19	Economic and Regional Development Subsidiary Agreement (ERDA)	20,535,500				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer to Ministry of Advanced Education and Job Training		(4,592,500)	15,943,000	5,758,457	10,184,543

	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from Ministry of Finance and Corporate Relations (Vote 32)		4,306,923	4,306,923	3,966,704	340,219
	Public Service Benefit Plan Act (R.S.B.C. 1979, chap. 344, sec. 5) — B.C. Medical Expenses — B.C. House, London, England		14,541	14,541	14,541	
	Ocean Falls Corporation Repeal Act (R.S.B.C. 1979, chap. 304.1)		4,617	4,617	4,617	
	Special Accounts—					
	Industrial Development Fund Act (R.S.B.C. 1979, chap. 194, sec. 1 (3)) — Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	1,600,000		1,600,000	1,219,405	380,595
	Low Interest Loan Assistance Revolving Fund Act (S.B.C. 1985, chap. 44, sec. 2) — Low Interest Loan Assistance Revolving Fund	1,000,000	564,388	1,564,388	1,564,388	
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from Ministry of Finance and Corporate Relations: *Purchasing Commission Act* (R.S.B.C. 1979, chap. 350, sec. 23.1 (3)) — Purchasing Commission Working Capital Account					
	—*Purchasing Commission Act* (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))		6,231,406	6,231,406	6,231,406	
		82,665,337	**184,475**	**82,849,812**	**61,175,599**	**21,674,213**
	Ministry of Education					
20	Minister's Office	225,259		225,259	199,354	25,905
21	Ministry Operations	25,468,385				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		(113,340)	25,355,045	24,980,932	374,113
22	Public Schools Education	1,189,387,212				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20 (3))		10,171,093	1,199,558,305	1,199,558,305	
23	Independent Schools	39,037,153				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		965,908	40,003,061	40,003,061	
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on property tax refunds		1,024,722	1,024,722	1,024,722	
	Education (Interim) Finance Act (S.B.C. 1982, chap. 2, sec. 20 (6))		810,051	810,051	810,051	
	Teaching Profession Act (S.B.C. 1987, chap. 19, sec. 42)		513,154	513,154	513,154	
	Special Accounts—					
	Education Excellence Appropriation Act (S.B.C. 1986, chap. 6, sec. 1) — Fund for Excellence in Education	112,990,000		112,990,000	110,970,600	2,019,400
		1,367,108,009	**13,371,588**	**1,380,479,597**	**1,378,060,179**	**2,419,418**

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total		
		$	$	$	$	$
	Ministry of Energy, Mines and Petroleum Resources					
24	Minister's Office	235,549		235,549	234,077	1,472
25	Ministry Operations	23,203,101		23,203,101	22,000,971	1,202,130
26	British Columbia Utilities Commission	1,407,430				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20(3))		477,262	1,884,692	1,884,692	
27	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	800,000		800,000	397,234	402,766
28	Mineral Development and Exploration Incentives	7,300,000		7,300,000	6,968,911	331,089
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Intergovernmental Relations (Vote 45)		858,618	858,618	847,229	11,389
	—Transfer from Ministry of Intergovernmental Relations (Vote 53)		5,951,652	5,951,652	5,278,449	673,203
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on Revenue refunds		30,139	30,139	30,139	
	Mines Act (S.B.C. 1980, chap. 28, sec. 15 (2)) — Mine Improvement		3,451	3,451	3,451	
		32,946,080	**7,321,122**	**40,267,202**	**37,645,153**	**2,622,049**
	Ministry of Environment and Parks					
29	Minister's Office	224,378		224,378	223,346	1,032
30	Ministry Operations	135,466,990		135,466,990	131,207,281	4,259,709
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries					
	Environment Management Act (R.S.B.C. 1979, chap. 14, secs. 5 and 6) — Pesticide Spill		23,788	23,788	23,788	
	Special Accounts—					
	Wildlife Act (S.B.C. 1982, chap. 57, sec. 11 (4)) — Habitat Conservation Fund	1,433,000	55,090	1,488,090	1,488,090	
		137,124,368	**78,878**	**137,203,246**	**132,942,505**	**4,260,741**

	Ministry of Finance and Corporate Relations					
31	Minister's Office	283,435		283,435	255,481	27,954
32	Ministry Operations	67,570,778				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Economic Development		(4,306,923)	63,263,855	61,286,399	1,977,456
33	Compensation Stabilization Program	729,387		729,387	446,727	282,660
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on Revenue Refunds		1,201,476	1,201,476	1,201,476	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 21) — Special Warrant No. 2: Operations, Administration and Expenses of 8 Portfolios of Ministers of State		8,000,000	8,000,000	952,348	7,047,652
	Insurance (Captive Company) Act (S.B.C. 1987, chap. 9, sec. 15) — Administration costs		71,313	71,313	71,313	
	Property Purchase Tax Act (S.B.C. 1987, chap. 20, sec. 27) — Administration Costs		950,000	950,000	950,000	
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 15)		150,822	150,822	150,822	
	Special Accounts—					
	Purchasing Commission Act (R.S.B.C. 1979, chap. 350, sec. 23.1 (3)) — Purchasing Commission Working Capital Account					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Economic Development					
	Resource Revenue Stabilization Fund Act (S.B.C. 1982, chap. 24, sec. 4) — Resource Revenue Stabilization Fund		1,147,863,117	1,147,863,117	1,147,863,117	
	Less transfer to the General Account from the Special Account		(1,147,863,117)	(1,147,863,117)	(1,147,863,117)	
		68,583,600	**6,066,688**	**74,650,288**	**65,314,566**	**9,335,722**
	Ministry of Forests and Lands					
34	Minister's Office	210,165		210,165	187,203	22,962
35	Ministry Operations	267,798,152		267,798,152	261,927,829	5,870,323
36	Fire Suppression Program	60,000,000				
	Statutory—					
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 124 (4))		9,608,468	69,608,468	69,608,468	
37	Forest Resource Development Subsidiary Agreement (ERDA)	68,883,468		68,883,468	66,067,317	2,816,151
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 21) — Special Warrant No. 1 — Compensation to Employees and Contractors of Beban Logging Company		1,200,000	1,200,000	1,200,000	
	Special Accounts—					
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 87.1) — Small Business Enterprise	21,420,000	2,587,711	24,007,711	24,007,711	
	Forest Stand Management Fund Act (S.B.C. 1986, chap. 8, sec. 3) — Forest Stand Management	19,500,000		19,500,000	18,795,458	704,542
	Less transfer to the Special Account from Vote 35	(13,000,000)		(13,000,000)	(13,000,000)	
		424,811,785	**13,396,179**	**438,207,964**	**428,793,986**	**9,413,978**

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations: Estimated for the 12 Months Ending March 31, 1988	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditure	Net Under Expenditure
	Ministry of Health	$	$	$	$	$
38	Minister's Office	220,893		220,893	220,502	391
39	Management Operations	70,114,417		70,114,417	67,309,953	2,804,464
40	Pharmacare	155,990,000				
	Supplement — Special Warrant No. 7		3,750,000	159,740,000	157,473,941	2,266,059
41	Medical Services Commission	540,373,948				
	Statutory—					
	Medical Services Commission Act (R.S.B.C. 1979, chap. 255, sec. 12)		23,626,553	564,000,501	564,000,501	
42	Preventive and Community Care Services	245,420,959				
	Supplement — Special Warrant No. 8		3,562,000	248,982,959	246,285,981	2,696,978
43	Institutional Services	1,923,913,040				
	Supplement — Special Warrant No. 9		29,468,000			
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec 23 (3))		449,833	1,953,830,873	1,953,830,873	
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec 22 (1)) — Veterans' Hospital Agreement		11,710	11,710	11,710	
	Special Accounts—					
	Health Improvement Appropriation Act (S.B.C. 1986, chap. 9, sec. 1) — Health Improvement Fund	240,000,000		240,000,000	240,000,000	
		3,176,033,257	**60,868,096**	**3,236,901,353**	**3,229,133,461**	**7,767,892**
	Ministry of Intergovernmental Relations					
44	Minister's Office	148,133				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Transportation and Highways		(148,133)			

45	Ministry Operations	2,457,460				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to Ministry of Transportation and Highways		(739,364)			
	—Transfer to Ministry of Energy, Mines and Petroleum Resources		(858,618)			
	—Transfer to Office of the Premier		(859,478)			
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Provincial Secretary and Government Services (Vote 53)		5,951,652			
	—Transfer to Ministry of Energy, Mines and Petroleum Resources (Vote 53)		(5,951,652)			
	—Transfer from Ministry of Economic Development (Vote 18)		360,000			
	—Transfer to Ministry of Transportation and Highways (Vote 18)		(360,000)			
	Special Accounts —					
	Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens Fund	1,973,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Transportation and Highways		(1,973,000)			
		4,578,593	**(4,578,593)**			
	Ministry of Labour and Consumer Services					
46	Minister's Office	236,168		236,168	224,869	11,299
47	Ministry Operations	22,227,574		22,227,574	18,872,539	3,355,035
	Statutory—					
	Industrial Relations Reform Act (S.B.C. 1987, chap. 24, sec. 67) — Administration Costs		5,940,149	5,940,149	5,940,149	
		22,463,742	**5,940,149**	**28,403,891**	**25,037,557**	**3,366,334**
	Ministry of Municipal Affairs					
48	Minister's Office	235,919		235,919	233,282	2,637
49	Ministry Operations	26,379,686		26,379,686	26,208,054	171,632
50	Municipal Revenue Sharing	231,000,000		231,000,000	231,000,000	
51	Transit Services	158,635,000		158,635,000	158,578,626	56,374
	Statutory—					
	Financial Administration Act (S.B.C 1981, chap. 15, sec. 14) — Provision for Doubtful Accounts		223,729	223,729	223,729	
	Special Accounts—					
	Revenue Sharing Act (R.S.B.C. 1979, chap. 368, sec. 3) — Revenue Sharing Fund	230,750,000		230,750,000	228,437,657	2,312,343
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 2 (1)) — Downtown Revitalization	250,000	173,409	423,409	423,409	
	University Endowment Lands Act (R.S.B.C. 1979, chap. 420, sec. 3 (1)) — University Endowment Lands Administration	1,542,000		1,542,000	1,462,795	79,205
	Less Transfer to the Special Account from Vote 50	(231,000,000)		(231,000,000)	(231,000,000)	
		417,792,605	**397,138**	**418,189,743**	**415,567,552**	**2,622,191**

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total		
	Ministry of Provincial Secretary and Government Services	$	$	$	$	$
52	Minister's Office	206,621		206,621	196,526	10,095
53	Ministry Operations	54,368,021				
	Supplement — Special Warrant No. 10		950,000			
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to Office of the Premier		(3,684,000)			
	—Transfer to Ministry of Intergovernmental Relations		(5,951,652)	45,682,369	44,305,775	1,376,594
54	Pensions and Employee Benefits Administration	10		10		10
55	Pensions and Employee Benefits Contributions	10				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20(3))		539,033	539,043	539,043	
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries					
	Public Service Act (R.S.B.C.1979, chap. 343, sec. 49 (3))		4,990,156	4,990,156	4,990,156	
	Pension (Public Service) Amendment Act (S.B.C. 1987, chap. 63, sec. 1 and 2)		42,250,000	42,250,000	42,250,000	
	Elections Act (R.S.B.C. 1979, chap. 103, sec. 191) — 1986 Election Expenses — Boundary Similkameen		180	180	180	
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)					
	—Royal Commission on Education		1,919,281	1,919,281	1,919,281	
	—Royal Commission on Electoral Boundaries		753,479	753,479	753,479	
	—Social Housing Commission		2,627	2,627	2,627	
	—Royal Commission on Coquihalla Highway Costs		452,735	452,735	452,735	
	—Royal Commission on Okalla Prison		58,074	58,074	58,074	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58)					
	—Insurance Claims: Health Care Facilities		144,388	144,388	144,388	
	—Insurance Claims and Administration: School Districts and Colleges		15,000	15,000	15,000	
		54,574,662	**42,439,301**	**97,013,963**	**95,627,264**	**1,386,699**

	Ministry of Social Services and Housing					
56	Minister's Office	216,355		216,355	211,932	4,423
57	Ministry Operations	1,385,939,454		1,385,939,454	1,373,235,549	12,703,905
58	British Columbia Home Program	10		10		10
	Statutory—					
	Special Accounts—					
	Home Conversion and Leasehold Loan Act (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1)) — Provincial Home Acquisition	5,275,000	264,853	5,539,853	5,539,853	
		1,391,430,819	**264,853**	**1,391,695,672**	**1,378,987,334**	**12,708,338**
	Ministry of Tourism, Recreation and Culture					
59	Minister's Office	228,460		228,460	217,502	10,958
60	Ministry Operations	50,675,347				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec 23 (3))		(375,289)	50,300,058	50,166,384	133,674
	Statutory—					
	Special Accounts—					
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7 (1)) — Provincial Computerization of Libraries	292,000		292,000	28,345	263,655
	Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 6) — British Columbia Cultural Fund	1,594,000		1,594,000	1,399,806	194,194
	Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 4) — Physical Fitness and Amateur Sports Fund	1,650,000		1,650,000	1,649,585	415
		54,439,807	**(375,289)**	**54,064,518**	**53,461,622**	**602,896**
	Ministry of Transportation and Highways					
61	Minister's Office	235,299		235,299	228,309	6,990
62	Administration and Support Services	14,759,725		14,759,725	14,539,248	220,477
63	Highway Operations Department	726,974,820				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec 23 (3))		(4,999,705)	721,975,115	671,357,302	50,617,813
64	Motor Vehicle Department	33,961,110		33,961,110	30,104,997	3,856,113
65	Transportation Policy Department	86,909,512		86,909,512	86,196,032	713,480
	Statutory—					
	Constitution Act (R.S.B.C 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Intergovernmental Relations (Vote 18)		360,000	360,000	360,000	
	—Transfer from Ministry of Intergovernmental Relations (Vote 44)		148,133	148,133	142,051	6,082
	—Transfer from Ministry of Intergovernmental Relations (Vote 45)		739,364	739,364	645,527	93,837
	Indian Cut-Off Lands Dispute Act (S.B.C. 1982, chap. 50, sec. 5)		124,000	124,000	124,000	
	Special Accounts—					
	Constitution Act (R.S.B.C 1979, chap. 62, secs. 13 and 14) — Transfer from Ministry of Intergovernmental Relations — *Funds Control Act* (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens' Fund		1,973,000	1,973,000	1,673,728	299,272
		862,840,466	**(1,655,208)**	**861,185,258**	**805,371,194**	**55,814,064**

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total		
		$	$	$	$	$
	Other Appropriations					
66	Management of the Public Debt (Ministry of Finance and Corporate Relations)	530,200,000		530,200,000	525,277,283	4,922,717
67	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000				
	Supplement — Special Warrant No. 11		15,000,000	65,000,000	50,107,855	14,892,145
	Statutory—					
	Special Accounts—					
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7 (2)) — Crown Land	21,962,000		21,962,000	21,932,832	29,168
	Lottery Act (R.S.B.C. 1979, chap. 249, secs. 6 and 7) — Lottery Fund	170,500,000		170,500,000	120,111,811	50,388,189
		772,662,000	**15,000,000**	**787,662,000**	**717,429,781**	**70,232,219**
	Total Expenditure	**10,220,000,000**	**199,022,164**	**10,419,022,164**	**10,160,933,467**	**258,088,697**
	Summary					
	Voted Expenditure	9,497,000,000	5,723,665	9,502,723,665	9,357,392,812	145,330,853
	Statutory—					
	Special Accounts	995,000,000	1,158,156,594	2,153,156,594	2,060,596,412	92,560,182
	Special Warrants		80,257,000	80,257,000	44,135,194	36,121,806
	Various Acts		102,748,022	102,748,022	102,748,022	
	Less Inter-Account Transfers	(272,000,000)	(1,147,863,117)	(1,419,863,117)	(1,403,938,973)	(15,924,144)
	Total Expenditure	**10,220,000,000**	**199,022,164**	**10,419,022,164**	**10,160,933,467**	**258,088,697**

For details of amounts referred to under section 22 of the *Financial Administration Act*, *see* Section D of the Public Accounts.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
STATEMENT OF EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands	
	1988	1987
	$	$
Grants and contributions	7,476,808	7,291,702
Salaries and benefits	1,272,552	1,175,285
Operating costs	1,013,209	1,008,460
Asset acquisitions	353,718	478,851
Other	874,003	729,146
Recoveries	(829,357)	(884,793)
	10,160,933	9,798,651

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1988

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

	In Thousands	
	1988 Net Outstanding[2]	1987 Net Outstanding[2]
Municipalities and other local governments—	$	$
(1) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3	1,222	1,698
(2) Guarantees authorized pursuant to the *Municipal Act*, sec. 854 —		
Debentures	11,480	13,096
Subtotal, municipalities and other local governments	12,702	14,794
Government services—		
(3) Guarantees authorized pursuant to the *British Columbia Buildings Corporation Act*, sec. 13[1]—		
Debentures	241,931	265,011
Mortgage	2,296	
(4) Guarantees authorized pursuant to the *System Act*, sec. 20[1] —		
Debentures	22,686	23,575
Subtotal, government services	266,913	288,586
Health and education[4]—		
(5) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9[1]—		
Debentures	359,563	367,703
(6) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Student aid loans	46,187	31,046
Simon Fraser University — Debentures	3,765	3,812
(7) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9[1]—		
Debentures	733,225	714,732
(8) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9[1]—		
Debentures	869,745	878,283
Subtotal, health and education	2,012,485	1,995,576
Economic development —		
(9) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	1,872	3,049
(10) Guarantees authorized pursuant to the *British Columbia Enterprise Corporation Act*, sec. 6[1]	80,162	29,264
(11) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1]—		
Capital leases	24,872	25,490
1st preferred shares — BC Rail Ltd.	200,000	204,625

(12) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1]—		
Bonds and debentures	51,905	53,656
Capital leases	225,257	180,820
(13) Guarantees authorized pursuant to the *Development Corporation Act*, sec. 15 —		
Bonds and Notes		93,855
Less: held by the British Columbia Housing and Employment Development Financing Authority		(29,129)
(14) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2	1,750	1,430
(15) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1]—		
Notes	36,242	42,427
Capital leases	42,647	43,466
(16) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Vancouver Symphony Orchestra	750	
(17) Indemnities authorized pursuant to the *Financial Administration Act*, sec. 56 —		
W.L.C. Developments Ltd.		4,093
The Terry Fox Medical Research Foundation, *et al*	8,000	8,000
Moli Energy Limited	27,610	20,000
National Homes Limited		43
(18) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1] —		
Bonds and debentures	1,586	2,226
(19) Guarantees authorized pursuant to the *Petroleum Corporation Act*, secs. 10 and 12[1]		30,000
Subtotal, economic development	702,653	713,315
Utilities—		
(20) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1]—		
Bonds and debentures	6,882,700	7,476,923
Grand total, all guaranteed debt	9,877,453	10,489,194
Less: Amounts included above held by General Fund[3]	(9,212)	(17,018)
Net total, all guaranteed debt	9,868,241	10,472,176

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[1] *See* Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

[2] Net outstanding guaranteed debt includes gross principal debt and accrued interest less sinking fund balances, and represents the total amount of contingent liability of the Government arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

[3] As a result of Government financing and investment policies, $2.1 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

[4] The Government is directly responsible for paying 57.31% to 100% of debt service costs for health and education debt through various grant formulas. In 1987/88 the contributions totalled approximately $274 million or 78.9% of debt service costs.

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
STATEMENT OF INFORMATION REQUIRED UNDER SECTION 8 (2) (b) (iii) OF THE *FINANCIAL ADMINISTRATION ACT*
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

Ministry	In Thousands			
	Money Refunded	Assets and Uncollectible Debts Written-Off	Debts and Obligations Forgiven	Remissions Made
	$	$	$	$
Advanced Education and Job Training	639			
Attorney General	367	996		
Education	6,927			
Energy, Mines and Petroleum Resources		8		
Environment and Parks	30	3		
Finance and Corporate Relations	1,058	11,157		262
Forests and Lands	313	8,498	50	
Health	268	1,119		2
Municipal Affairs	28			
Transportation and Highways	6,551	24		
Total 1988	16,181	21,805	50	264
Total 1987	5,965	20,807	889	1,719

This statement includes amounts authorized by sections 13, 14, 15 and 16 of the *Financial Administration Act*. Amounts authorized for refund, write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.

SECTION B

COMBINED FINANCIAL STATEMENTS

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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the combined balance sheet of the Government of the Province of British Columbia as at March 31, 1988, and the combined statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Government's consolidated revenue fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 31, 1988

COMBINED BALANCE SHEET AS AT MARCH 31, 1988

	Note	In Thousands 1988	1987
ASSETS		$	$
Cash and temporary investments	2	116,351	109,878
Accounts receivable	3	811,647	789,632
Inventories	4	118,786	105,305
Investments in and amounts due from Crown corporations and agencies	5	1,004,058	1,040,263
Loans, advances and other investments	6	163,027	154,203
Mortgages receivable	7	322,719	299,593
Fiscal Agency loans	8	2,623,218	2,216,625
Other assets	9	166,687	121,732
		5,326,493	**4,837,231**
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	992,795	896,328
Due to Crown corporations, agencies and funds	11	198,729	421,889
Deferred revenue	12	255,513	212,969
Public debt, issued for Government purposes	13	5,016,747	4,801,901
Public debt, to finance Fiscal Agency loans	14	2,623,218	2,216,625
		9,087,002	8,549,712
Net equity (deficiency)	15	(3,760,509)	(3,712,481)
		5,326,493	**4,837,231**
Fixed Assets	1		
Contingencies and Commitments	16		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

P.G.Halkett

P. G. HALKETT
A/Deputy Minister of Finance
and Corporate Relations

DBMarson

D. B. MARSON
Comptroller General

COMBINED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1988

In Thousands

	1988		1987
	Estimates[2]	Actual	Actual
	$	$	$
REVENUE			
Taxation	5,343,000	5,744,305	4,861,505
Natural resources	918,000	1,222,958	657,591
Other	638,000	630,388	589,526
Contributions from Government enterprises	452,000	469,795	447,605
Contributions from the Federal Government	2,019,000	2,019,931	1,993,257
Total revenue	**9,370,000**	**10,087,377**	**8,549,484**
EXPENDITURE			
Health	2,918,900	2,997,293	2,860,564
Social services	1,663,700	1,610,382	1,512,430
Education	2,118,700	2,203,670	1,913,915
Transportation and communications	835,300	768,079	975,418
Natural resources, trade and industrial development	745,600	721,019	614,938
Protection of persons and property	476,500	480,842	453,257
Aid to local government	403,400	402,514	392,322
Debt servicing[1]	530,200	525,277	393,581
General government	167,600	177,496	195,564
Housing	81,400	64,362	101,902
Recreation and cultural services	82,800	71,230	66,658
Other	195,900	113,241	318,102
Total expenditure	**10,220,000**	**10,135,405**	**9,798,651**
Net Operating Expenditure for the Year	**(850,000)**	**(48,028)**	**(1,249,167)**
NON-OPERATING TRANSACTIONS			
Valuation adjustment of investments in and amounts due from Crown corporations and agencies	0	0	88,447
Net Expenditure for the Year (note 15)	**(850,000)**	**(48,028)**	**(1,160,720)**

---

[1] Debt servicing does not include interest of $248,461,000 (1987 — $233,364,000) on borrowings to finance Fiscal Agency loans as the interest revenue and expenditure are offsetting.

[2] Estimated amounts are as presented in the Estimates for this fiscal year. This presentation makes no attempt to include additional statutory or other expenditure appropriations. Such information is contained in the Statement of Comparison of Estimated Appropriations to Actual Expenditures (*See* B 22 to B 32).

The accompanying notes and supplementary statements are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands			
	1988		1987	
OPERATING TRANSACTIONS	$		$	
Net operating expenditure for the year		(48,028)		(1,249,167)
Non-cash items included in net expenditure				
Accounts receivable (increases)	(22,015)		(97,448)	
Accounts payable increases	96,467		59,833	
Due to Crown corporations increases (decreases)	(223,160)		114,180	
Public Debt increases	29,681		11,745	
Due from Crown corporations (increases) decreases	(3)		13,969	
Other under $10 million	(2,155)		3,998	
		(121,185)		106,277
Cash items applicable to future operations		(26,188)		(627)
Cash used for operations		(195,401)		(1,143,517)
INVESTMENT TRANSACTIONS				
Loans, advances and other investments (issues) repayments	(8,383)		27,320	
Mortgages receivable (issues)	(23,084)		(25,128)	
Divestment of (investment in):				
Crown corporations	36,208		(585,011)	
Other assets			1	
Cash derived from (used for) investments		4,741		(582,818)
Total financial requirements		(190,660)		(1,726,335)
FINANCING TRANSACTIONS				
Increase in public debt issues	602,596		2,007,019	
Less: Used for Fiscal Agency loans	(405,463)		(398,309)	
Cash derived from financing		197,133		1,608,710
Increase (decrease) in cash and temporary investments		6,473		(117,625)
Balance — Beginning of Year		109,878		227,503
Balance — End of Year		116,351		109,878

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988

1. Significant Accounting Policies

(a) Reporting Entity

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. Separate consolidated financial statements of the Government are prepared which include the financial activities of the Consolidated Revenue Fund and certain Crown corporations and agencies. (*See* Section C of the Public Accounts.)

For purposes of these financial statements the accounts of the Government are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund — it includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission, special accounts and other statutory spending authorities; and
- Special Funds — these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature.

(b) Principles of Combination

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. Interfund revenue and expenditure transactions are eliminated upon combination.

(c) Basis of Accounting

The accrual basis of accounting is used which, for these combined financial statements, is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis. Revenues from Crown corporations are recognized when cash transfers are received or when dividends are declared.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods and services received during the year. Grants and contributions (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized, with the exception that social assistance payments during a given month to meet the needs of recipients in an ensuing month are recorded as expenditure in the period to which the payments apply.

Recoveries of expenditure may be recorded as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(ii) provision for them has been approved through the Estimates or by Treasury Board; and
(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent cash and claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies—Continued

specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed-term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholders' share of interest earned by the Portfolio and is realizable by unitholders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development, which will eventually be sold to outside parties, is recorded at the lower of cost or net realizable value.

Investments In and Amounts Due from Crown Corporations and Agencies

Investments in and amounts due from Crown corporations and agencies represent long-term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to the lesser of restored value or original cost.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Fiscal Agency Loans

Fiscal Agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discounts and sinking fund balances. Discounts are amortized on an effective yield basis.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies—Continued

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of $1.

Accounts Payable and Accrued Liabilities

All amounts payable (including trade payables to Crown corporations and agencies) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are payable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia and the Fiscal Agency loans. These obligations are recorded at principal less unamortized discounts and sinking fund balances where applicable. Discounts are amortized on an effective yield basis.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

Commitments

Commitments represent future obligations of the Government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end.

2. Cash and Temporary Investments

	In Thousands	
	1988	1987
	$	$
Cash (cheques issued in excess of funds on deposit)	(160,497)	(179,752)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios[1]	223,409	280,960
Other	53,439	8,670
	116,351	109,878

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[1] Established pursuant to the *Financial Administration Act*, section 36 (9) (a).

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

3. Accounts Receivable

	In Thousands	
	1988	1987
	$	$
Taxes receivable	429,616	408,662
Local government bodies	4,904	1,869
Government of Canada	69,034	206,343
Ministerial accounts receivable	298,148	169,433
Accrued interest	59,745	50,682
Crown corporations and agencies	20,981	22,836
	882,428	859,825
Less provision for doubtful accounts	(70,781)	(70,193)
	811,647	789,632

4. Inventories

	In Thousands	
	1988	1987
	$	$
Property under development	53,118	50,357
British Columbia Liquor Distribution Branch	58,986	52,732
Ministerial inventories	6,682	2,216
	118,786	105,305

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands			
	1988			1987
	Investments	Amounts Due	Total	Total
	$	$	$	$
British Columbia Buildings Corporation		55,758	55,758	45,744
British Columbia Enterprise Corporation	305,020	19,733	324,753	324,834
British Columbia Ferry Corporation	6,851		6,851	6,851
British Columbia Food Exhibitions Ltd.[1]				
British Columbia Hydro and Power Authority		8,087	8,087	8,084
B.C. Pavilion Corporation	162,008		162,008	162,008
British Columbia Petroleum Corporation		85,905	85,905	85,905
British Columbia Railway Company	257,689	20,542	278,231	267,924
British Columbia Regional Hospital Districts Financing Authority		12,000	12,000	12,000
British Columbia School Districts Capital Financing Authority		36,500	36,500	44,088
British Columbia Steamship Company (1975) Ltd.[1]				
British Columbia Transit				49,000
Discovery Enterprises Inc.		7,032	7,032	6,100
Housing Corporation of British Columbia[1]				
Pacific Coach Lines Limited[1]				
Provincial Rental Housing Corporation	634	24,377	25,011	26,223
Workers' Compensation Board of British Columbia		1,922	1,922	1,502
	732,202	271,856	1,004,058	1,040,263

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[1] The Province's investment is less than one thousand dollars for each of these corporations.

(a) Definitions

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the Province. A number of Crown corporations and agencies exist for which the Province has no recorded investment.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the Province, in addition to recoverable advances due to the Province.

(b) British Columbia Petroleum Corporation (the Corporation)

Prior to July 1, 1985, the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies—Continued

(c) Pacific Coach Lines Limited (the Company)

Effective March 31, 1984, the operations of Pacific Coach Lines Limited ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for this Company effective September 1986.

6. Loans, Advances and Other Investments

	In Thousands	
	1988	1987
	$	$
Low Interest Loan Agreement Revolving Fund Act	31,845	32,596
Homeowner Assistance Act	17,393	27,400
Ministry of Lands, Parks and Housing Act	12,467	25,912
Industrial Development Incentive Act	40,672	15,960
Industrial Development Fund Act	22,932	20,235
Crop Insurance Stabilization	15,200	16,500
Agricultural Land Development Act	16,047	16,449
Downtown Revitalization	17,568	16,312
Other	20,518	14,894
	194,642	186,258
Less provision for doubtful accounts	(31,615)	(32,055)
	163,027	154,203

7. Mortgages Receivable

	In Thousands	
	1988	1987
	$	$
Crown Land — Pursuant to the *Ministry of Lands, Parks and Housing Act*	31,013	32,147
Provincial Home Acquisition — Pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act*, and the *Home Conversion and Leasehold Loan Act*	306,376	281,898
Other	1,140	1,400
	338,529	315,445
Less provision for doubtful accounts	(15,810)	(15,852)
	322,719	299,593

8. Fiscal Agency Loans

	In Thousands	
	1988	1987
	$	$
British Columbia Assessment Authority	4,331	4,503
British Columbia Buildings Corporation	154,693	123,922
British Columbia Educational Institutions Capital Financing Authority	19,385	22,430
British Columbia Enterprise Corporation	88,907	15,491
British Columbia Regional Hospital Districts Financing Authority	15,467	
British Columbia Housing and Employment Development Financing Authority		24,364
British Columbia Hydro and Power Authority	1,218,212	898,602
British Columbia Railway Company	73,939	74,110
British Columbia Steamship Company (1975) Ltd.	8,572	3,111
British Columbia Systems Corporation	24,570	20,325
British Columbia Transit	835,028	781,845
Capital Project Certificate of Approval Program	90,021	63,339
Expo 86 Corporation		98,643
Greater Vancouver Sewerage and Drainage District	29,095	29,673
Greater Vancouver Water District	19,750	19,782
Improvement Districts	746	
University of British Columbia	40,502	36,485
	2,623,218	2,216,625

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

9. Other Assets

	In Thousands	
	1988	1987
Prepaid Program Costs	$	$
Guaranteed Available Income for Need Act	65,708	64,302
Medical Services Commission of British Columbia	37,755	26,150
Other ministerial prepayments	45,381	13,650
Unamortized issue costs of public debt	17,843	17,630
	166,687	121,732

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1988	1987
	$	$
Ministry trade accounts and other liabilities	567,936	517,237
Accrued interest on public debt	212,875	182,583
Accrued employee leave entitlements	130,835	101,891
Forest Act, section 88	49,700	64,387
Government of Canada	31,449	30,230
	992,795	896,328

The total cost of the early retirement incentive plan was $87.8 million, of which $26.6 million is included under accrued employee leave entitlements.

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1988	1987
	$	$
Amounts due to Trust Funds	16,423	183,587
British Columbia Colleges and Institutes	11,923	11,751
British Columbia Enterprise Corporation	1,428	5,775
British Columbia Housing Management Commission	25	
British Columbia Transit		3,584
Expo 86 Corporation		60,188
Medical Services Commission of British Columbia	161,105	148,548
Simon Fraser University	1,766	2,310
University of British Columbia	4,942	4,961
University of Victoria	1,117	1,185
	198,729	421,889

12. Deferred Revenue

	In Thousands	
	1988	1987
	$	$
Motor vehicle licences and permits	85,322	74,585
Water rentals and recording fees	64,127	54,049
Petroleum, natural gas and minerals, leases and fees	23,569	23,567
Canada Assistance Plan	32,839	32,098
Miscellaneous	49,656	28,670
	255,513	212,969

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

13. Public Debt Issued for Government Purposes

	In Thousands	
	1988	1987
Short-term promissory notes	$	$
Payable in Canadian currency	200,220	357,625
Payable in United States currency (U.S. $5,500; 1987 U.S. $178,586)	7,174	235,797
	207,394	593,422
Less: Unamortized discount	(4,839)	(8,824)
	202,555	584,598
91-day Treasury Bills	780,000	650,000
Less: Unamortized discount	(8,352)	(5,289)
	771,648	644,711
Notes and bonds		
Payable in Canadian currency	4,174,467	3,632,322
Payable in United States currency (U.S. $165,713; 1987 U.S. $166,381)	204,506	217,144
	4,378,973	3,849,466
Less: Unamortized discount	(179,939)	(187,633)
	4,199,034	3,661,833
Less: Sinking fund balances	(156,490)	(89,241)
	4,042,544	3,572,592
	5,016,747	4,801,901

Short-term promissory notes payable in U.S. currency are fully hedged to mature in Canadian funds. Notes outstanding at March 31, 1988, mature at various dates to December 15, 1988, at an annual average interest rate of 8.91%. During the year $4.0 billion in notes were issued at interest rates which varied between 6.80%–10.50%.

Treasury bills outstanding at March 31, 1988, mature at various dates to June 29, 1988, at an annual average interest rate of 8.48%. During the year, $2.9 billion in Treasury bills were issued at interest rates which varied between 6.87%–9.66%.

The Province had 137 series of notes and bonds outstanding at March 31, 1988.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 31.1 billion Yen (1987: 31.1 billion Yen) which have been fully hedged to $220.7 million Canadian (1987: $220.7 million Canadian) through currency exchange agreements.

Included in notes and bonds payable in U.S. currency are Swiss Franc notes totalling 325 million Francs (1987: 325 million Francs) which have been fully hedged to $149 million U.S. (1987: $149 million U.S.) through a currency exchange agreement.

The following notes and bonds were issued by the Province in Canadian currency during the year ended March 31, 1988.

Date of Maturity	Series	Coupon Rate %	Principal In thousands $
August 21, 1989	PRT	8.00	30,000
August 1, 1990	P-BH	8.08	6,000
November 1, 1990	P-BC	7.91	10,500
September 15, 1991	P-C	3.75	3,000
November 1, 1991	P-HJ	7.15	5,000
November 10, 1991	P-YG	7.14	9,101
February 10, 1992	P-HK	6.75	4,928
March 1, 1992	P-YH	6.90	8,000
May 10, 1992	P-YJ	7.38	7,014
May 21, 1992	P-D	4.00	1,000
June 15, 1992	P-E	4.00	1,000
July 2, 1992	P-BL	7.45	7,000
August 10, 1992	P-YK	7.49	6,260
August 10, 1992	P-HN	7.49	2,500
September 7, 1992	P-YL	7.50	5,000

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

13. Public Debt Issued for Government Purposes — Continued

Date of Maturity	Series	Coupon Rate	Principal
		%	In thousands
			$
September 15, 1992	P-F	4.00	1,500
September 15, 1992	P-MD	5.00	18,724
September 15, 1992	P-N	5.00	10,000
October 10, 1992	P-YM	7.49	5,000
November 10, 1992	P-YN	7.51	8,907
December 8, 1992	P-YO	7.38	8,199
January 10, 1993	P-YP	7.26	4,627
March 3, 1993	BCEC-7	9.25	117,347
March 8, 1993	P-HQ	7.23	6,500
May 9, 1993	P-YQ	7.34	10,000
June 7, 1993	P-HR	7.48	6,000
October 29, 1993	BCJY-7	10.67	12,500
November 25, 1997	PRV	10.25	122,022
April 9, 1998	PRS	7.75	300,000

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands	
	Canadian Funds	U.S. Funds
	$	$
1989	221,448	687
1990	212,375	149,536
1991	758,550	687
1992	641,814	687
1993	362,494	687

14. Public Debt to Finance Fiscal Agency Loans

	In Thousands	
	1988	1987
	$	$
Short-term promissory notes		
Payable in Canadian currency	972,984	660,602
Payable in United States currency (U.S. $48,047; 1987 U.S. $261,727)	59,970	345,899
	1,032,954	1,006,501
Less: Unamortized discount	(12,193)	(13,960)
	1,020,761	992,541
Less: Sinking fund balance		(16,478)
	1,020,761	976,063
Notes, bonds and debentures payable in Canadian currency	1,659,608	1,278,578
Less: Unamortized discount	(14,094)	(14,058)
	1,645,514	1,264,520
Less: Sinking fund balances	(43,057)	(23,958)
	1,602,457	1,240,562
	2,623,218	2,216,625

Short-term promissory notes payable in U.S. currency are hedged to mature in Canadian funds or are effectively hedged by fully offsetting U.S. dollar fiscal agency loans receivable. Notes outstanding at March 31, 1988, mature at various dates to August 12, 1988, at an annual average interest rate of 8.45%. During the year, $5.8 billion in notes were issued at interest rates which varied between 6.74%–9.83%.

The Province had 43 issues of notes and debentures outstanding at March 31, 1988.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 13.4 billion Yen (1987: 13.4 billion Yen) which have been fully hedged to $82.9 million Canadian (1987: $82.9 million) through foreign currency exchange agreements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

14. Public Debt to Finance Fiscal Agency Loans—Continued

The following notes, bonds and debentures were issued by the Province in Canadian currency during the year ended March 31, 1988.

Date of Maturity	Series	Coupon Rate %	Principal In thousands $
March 3, 1993	BCEC-7	9.25	32,653
November 25, 1997	PRV	10.25	152,978
April 10, 2007	BCCP-18	9.12	25,055
May 8, 2007	BCCP-19	9.13	59,286
June 10, 2007	BCCP-20	9.88	68,932
July 10, 2007	BCCP-21	9.83	22,187
August 10, 2007	BCCP-22	9.72	14,430
September 1, 2007	BCCP-23	10.42	4,763
December 10, 2007	PRW	10.14	746

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands Canadian Funds $
1989	78,780
1990	322,343
1991	49,684
1992	171,358
1993	44,341

15. Net Equity (Deficiency)

	In Thousands 1988 $	 1987 $
Net equity (deficiency) — beginning of year	(3,712,481)	(2,551,761)
Net expenditure for the year	(48,028)	(1,160,720)
Net equity (deficiency) — end of year	(3,760,509)	(3,712,481)

Included in the net equity (deficiency) of these financial statements are $743 million set aside by special disposition of the Legislature for Special Funds (1987—$151 million).

16. Contingencies and Commitments

(a) Guaranteed debt

Guaranteed debt as at March 31, 1988, totalled $9.9 billion (1987—$10.5 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding. *See* Statement of Guaranteed Debt on B 34 for details.

(b) Contingent liabilities

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds $100,000:

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

16. Contingencies and Commitments—Continued

- a number of airline companies are challenging the Government's authority to tax the fuel used in their operations and to collect sales tax on aircraft; the amount in issue exceeds $30 million;
- claims of $2.5 million for the alleged negligence of ambulance drivers;
- claims of $2 million and $2.5 million have been made regarding motor vehicle accidents;
- claims of $2 million and $2.3 million have been made regarding construction disputes;
- claims of $2.5 million for hospital insurance;
- claims of $35 million against assessments for social services tax;
- various claims totalling $9.2 million against assessments for motive fuel, hotel room, logging, mining, and corporation capital taxes; and
- various legal actions totalling $18.5 million (each between $100,000 and $2 million) representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) Commitments

At the end of each year Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Commitments for capital contracts totalled approximately $126 million (1987 — $125 million), and commitments for extraordinary programs totalled approximately $624 million (1987 — $535 million).

(d) Superannuation and pension actuarial valuations

(i) The Government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the latest actuarial valuations for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1985
	$	$
Total actuarial liability	4,480,089	310,126
Less assets:		
Fund	(2,339,150)	(130,113)
Present value of future contributions	(1,684,877)	(119,122)
Unfunded liability	456,062	60,891

See Section G of the Public Accounts for further details of these plans.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

17. Trust Funds

Amounts held and administered by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1988	1987
	$	$
Superannuation, Pension and Long-term Disability Funds[1] — administered by the Superannuation Commission	9,479,856	8,387,393
Sinking Funds[1,2] — administered by the Provincial Treasury	3,107,878	2,990,284
Investment Funds of Crown Corporations and Agencies — administered by the Provincial Treasury	245,275	190,574
Public Trustee and Official Administrators — administered by government officials	255,284	237,549
Supreme and County Court Rules (Suitors' Funds) — administered by the Courts	75,316	73,085
Investment Funds of Workers' Compensation Board[1] — administered by the Workers' Compensation Board	2,718,955	2,546,619
Other Trust Funds — administered by various government officials	60,553	44,746
	15,943,117	14,470,250

Trust funds include amounts held and administered in trust, over which the Government has no power of appropriation.

Cash and investments of the Trust Funds are managed or held by Provincial Treasury, Ministry of Finance and Corporate Relations.

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[1] *See* Volume III of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by Provincial Treasury.

[2] Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to Public Debt as disclosed in Notes 13 and 14 of these financial statements.

18. Subsequent events

(a) Privatization

In October 1987, the Government announced a program to privatize certain of its operations. The following privatization transactions have occurred since March 31, 1988:

- False Creek lands were sold by British Columbia Enterprise Corporation on April 27, 1988, for $145,010,000. This amount was distributed to the Province as the shareholder pursuant to a resolution of the Directors by payment of $50,000,000 cash and assignment of financial instruments. This represented a $5,352,140 dividend to the Privatization Benefits Fund and $139,657,860 return of contributed surplus to the Province.
- Various B.C. Hydro assets have been sold including the mainland gas division sale for $785 million announced on July 20, 1988. Upon finalization, the gain on the sale will be paid over to the Province in the form of a dividend to the Privatization Benefits Fund.
- The Government is entering into agreements to dispose of certain assets and undertakings related to existing highways maintenance operations. Proceeds from the sale of fixed assets of the Government will represent revenue to the Province while the ongoing maintenance costs will be restricted, in future, to contract payments rather than a combination of salaries, operating costs and fixed assets acquisitions.

(b) *Knowledge Network of the West Communications Authority*

Pursuant to the *Open Learning Agency Act* (S.B.C. 1987, chap. 62, sec. 17 (2)) and Order-in-Council 25-1988, this corporation has been dissolved and all property and rights transferred to and vested in the Open Learning Agency on April 1, 1988. The new agency is to use open learning methods to provide educational programs and services and will develop and promote open learning education. A portion of its programs and services will be those of the former Knowledge Network.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

18. Subsequent events—Continued

(c) *Medical Services Commission of British Columbia (the Commission)*

Until April 1, 1988, all premiums under the Medical Services Plan (the Plan) were remitted to the Commission, with any deficiency in the funds to meet the necessary expenditures to be paid out of the Consolidated Revenue Fund. After that date, amendments to the *Medical Service Act Regulations*, approved by Order-in-Council dated March 25, 1988, require that premiums under the Medical Services Plan now be remitted to the Minister of Finance and Corporate Relations. Money is now to be paid out of the Consolidated Revenue Fund of the Province of British Columbia to meet all the needed expenditures for the operation of the Plan.

19. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

COMBINED FINANCIAL STATEMENTS
STATEMENT OF COMBINED REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands		
	1988		1987
	Estimated	Actual	Actual
Taxation Revenue	$	$	$
Personal income	2,562,000	2,789,965	2,248,096
Corporation income	387,000	473,407	280,647
Social service	1,393,000	1,463,087	1,540,776
Gasoline	360,000	380,889	317,884
Motive fuel use	60,000	68,595	55,513
Tobacco	223,000	227,795	212,015
Property purchase	168,000	140,130	669
Corporation capital	49,000	56,761	87,205
Property (rural areas)	41,000	42,741	35,799
Insurance premium	58,000	54,215	34,681
Hotel room	35,000	40,028	41,484
Horse racing	7,000	6,682	6,720
Succession and gift	0	10	16
Total Taxation Revenue	**5,343,000**	**5,744,305**	**4,861,505**
Natural Resource Revenue			
Petroleum and Natural Gas			
Natural gas royalties	62,000	53,665	57,215
Permits and fees	67,000	92,595	68,093
Petroleum royalties	50,000	51,851	44,958
	179,000	198,111	170,266
Minerals			
Mining tax	500	792	445
Mineral resource tax	2,900	10,418	8,016
Mineral land tax	12,000	12,215	16,507
Coal, minerals and metals royalties	16,700	22,795	24,087
Miscellaneous mining receipts	7,900	7,366	6,530
	40,000	53,586	55,585
Forests			
Logging tax	7,000	31,531	8,841
Timber sales	73,000	350,506	103,380
Small Business Enterprise Special Account	21,500	47,227	28,972
Timber royalties	14,000	26,731	13,133
Lumber export tax	350,000	278,999	21,268
Forest scaling fees	2,500	3,901	4,231
Miscellaneous forests receipts	6,000	5,686	5,481
	474,000	744,581	185,306
Other			
Water rentals and recording fees	212,000	214,971	235,643
Wildlife Act — fees and licences	13,000	11,709	10,791
	225,000	226,680	246,434
Total Natural Resource Revenue	**918,000**	**1,222,958**	**657,591**
Other Revenue			
Sales and services			
Lottery Special Fund	175,000	165,064	160,706
Farm Income Assurance Special Fund	28,000	12,076	15,972
Land registry fees	15,000	17,661	37,102
Real estate earnings of the Crown Land Special Account	22,400	28,676	25,202
Coquihalla highways tolls	14,000	15,022	11,061
Motor vehicle lien and search fees	7,200	7,060	6,734
Ambulance service	8,000	7,314	8,298
Sheriff's fees	1,300	1,173	1,142
Property tax collection fees	2,500	2,813	2,517
Vital statistics fees	3,000	3,022	2,861
Hearing aid equipment	2,600	3,532	2,408
Sales of maps and airphotos	500	530	447
Miscellaneous sales and services	7,500	8,533	7,424
	287,000	272,476	281,874

COMBINED FINANCIAL STATEMENTS
STATEMENT OF COMBINED REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

	In Thousands		
	1988		1987
	Estimated	Actual	Actual
Licences and permits	$	$	$
Motor vehicle licences and permits	149,000	136,821	129,030
Liquor Licencing Branch — permits and fees	17,000	18,477	19,273
Companies Branch	8,600	11,971	8,811
Safety inspection fees	6,700	7,532	6,698
Filing fees — Court Services	9,700	3,757	3,852
Camp-site permits and park use	5,000	4,348	3,769
Fire Service Act — fees, etc.	4,000	5,073	4,874
Insurance, brokers and real estate	2,900	4,242	2,585
Agricultural licences	800	702	887
Trade and dealer licences	300	270	248
Mobile home registry	600	692	536
Miscellaneous licences and permits	3,400	5,587	2,844
	208,000	199,472	183,407
Interest from investments	62,000	68,355	53,169
Miscellaneous			
Fines and penalties	24,000	24,409	17,878
Maintenance of children	17,200	16,535	14,101
Other maintenance receipts	1,600	1,207	1,357
Insurance claim receipts	9,700	11,773	10,622
Municipal share of joint-service programs	3,500	4,595	2,505
Other miscellaneous	25,000	31,566	24,613
	81,000	90,085	71,076
Total Other Revenue	**638,000**	**630,388**	**589,526**
Contributions from Government Enterprises			
Liquor Distribution Branch — net income	432,000	425,040	424,787
British Columbia Railway Company — dividend	10,000	20,615	10,307
British Columbia Ferry Corporation — dividend	0	1,175	9,866
British Columbia Buildings Corporation — dividend	10,000	22,965	2,645
Total Contributions from Government Enterprises	**452,000**	**469,795**	**447,605**
Contributions from the Federal Government			
Established Programs Financing	1,228,000	1,215,270	1,205,263
Canada Assistance Plan	629,000	630,958	611,267
National Training Act	41,000	38,732	42,292
Economic development	42,700	35,759	22,627
Transportation and highways	15,900	17,084	15,378
Public Utilities Income Tax Transfer Act	3,000	10,026	12
Statutory subsidies	2,500	2,516	2,516
Reciprocal Taxation Agreement	19,500	24,091	21,097
Other payments	37,400	45,495	72,445
Fiscal Stabilization Program	0	0	360
Total Contributions from the Federal Government	**2,019,000**	**2,019,931**	**1,993,257**
Total Combined Revenue	**9,370,000**	**10,087,377**	**8,549,484**

Revenue by source is reported after the deduction of amounts considered uncollectible. These amounts totalled $7,982,082 in 1987/88 and were comprised of reductions of Taxation $6,182,192, Natural Resources $7,740 and Other Revenue $1,792,150.

Personal and Corporation income tax revenues are recorded after reduction for tax credits of $6,590,549 and $45,415,389 respectively. The types of tax credits reducing Provincial income tax revenues are for foreign taxes, logging taxes, small business employment, venture capital, political contributions, Housing and Employment Development bond interest, low income tax rebates and royalty tax rebates.

Petroleum and Natural Gas Permits and Fees are net of offsets allowed under section 68 of the *Petroleum and Natural Gas Act* of $2,049,000.

Timber sales are net of stumpage offsets allowed under section 88 of the *Forest Act* of $103,634,000 (Estimates $105,730,000).

The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for the difference in the accounting policies of the Branch from those of the Government. Revenue of $425,040,000 is comprised of gross revenue of $1,063,852,000 less cost of merchandise sold and operating expenses of $640,556,000 and an accounting policy adjustment of $1,744,000 for the decrease in value of fixed assets. (Refer to Section F of the Public Accounts for complete financial statements of the Branch).

COMBINED FINANCIAL STATEMENTS

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988

Vote No.	Description	Total Appropriations: Estimated for the 12 Months Ending March 31, 1988	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Legislation					
1	Legislation	14,201,820				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, sec. 64)		1,520,569	15,722,389	15,722,389	
		14,201,820	**1,520,569**	**15,722,389**	**15,722,389**	
	Auditor General					
2	Auditor General	4,465,920				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20(3))		24,611	4,490,531	4,490,531	
		4,465,920	**24,611**	**4,490,531**	**4,490,531**	
	Ombudsman					
3	Ombudsman	**2,493,970**		**2,493,970**	**2,459,213**	**34,757**
	Office of the Premier					
4	Office of the Premier	2,733,090		2,733,090	2,689,882	43,208
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Intergovernmental Relations (Vote 45)		859,478	859,478	777,922	81,556
	—Transfer from Ministry of Provincial Secretary and Government Services (Vote 53)		3,684,000	3,684,000	3,330,476	353,524
		2,733,090	**4,543,478**	**7,276,568**	**6,798,280**	**478,288**
	Ministry of Advanced Education and Job Training					
5	Minister's Office	184,709		184,709	177,173	7,536
6	Ministry Operations	695,466,020				
	Supplement — Special Warrant No. 3		10,000,000	705,466,020	697,581,613	7,884,407
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Economic Development (Vote 18)		5,984,900	5,984,900	5,967,188	17,712
	—Transfer from Ministry of Economic Development (Vote 19)		4,592,500	4,592,500	2,003,745	2,588,755
	Special Accounts—					
	Education Excellence Appropriation Act (S.B.C. 1986, chap. 6, sec. 1) — Fund for Excellence in Education	105,240,000		105,240,000	100,240,000	5,000,000
		800,890,729	**20,577,400**	**821,468,129**	**805,969,719**	**15,498,410**

	Ministry of Agriculture and Fisheries					
7	Minister's Office	241,948		241,948	229,880	12,068
8	Ministry Operations	61,447,939		61,447,939	45,684,080	15,763,859
9	Milk Board	367,973		367,973	367,872	101
10	Provincial Agricultural Land Commission	1,142,802		1,142,802	1,116,013	26,789
11	Agri-Food Regional Development Subsidiary Agreement (ERDA)	8,130,000		8,130,000	3,507,744	4,622,256
	Statutory—					
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7) — Livestock Improvement		16,015	16,015	16,015	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58 (3)) — Southern Interior Beef Corporation		68,220	68,220	68,220	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58 (3)) — McLean Fitzpatrick Fruit Packers		1,000,000	1,000,000	1,000,000	
	Special Accounts—					
	Agricultural Credit Act (R.S.B.C. 1979, chap. 8, sec. 5 (2)) — Agricultural Land Development		158,640	158,640	158,640	
	Farm Product Industry Act (R.S.B.C. 1979, chap. 124, sec. 16) — Farm Products Industry Improvement		257,980	257,980	257,980	
	Livestock Protections Act (R.S.B.C. 1979, chap. 245, sec. 14) — Livestock Protection	20,000		20,000	13,491	6,509
	Special Funds—					
	Farm Income Insurance Act (R.S.B.C. 1979, chap. 123, sec. 2) — Farm Income Assurance	56,000,000		56,000,000	25,125,977	30,874,023
	Less transfer to the Farm Income Assurance Fund from Vote 8	(28,000,000)		(28,000,000)	(12,075,856)	(15,924,144)
		99,350,662	**1,500,855**	**100,851,517**	**65,470,056**	**35,381,461**
	Ministry of Attorney General					
12	Minister's Office	219,629		219,629	217,398	2,231
13	Ministry Operations	281,398,956				
	Supplement — Special Warrant No. 4		6,030,000			
	Statutory—					
	Criminal Injury Compensation Act (R.S.B.C. 1979, chap. 83, sec. 3 (1))		1,438,099			
	Crown Proceeding Act (R.S.B.C. 1979, chap. 86, sec. 14 (4))		14,431	288,881,486	288,881,486	
14	Emergency Assistance	2,403,500		2,403,500	329,941	2,073,559
15	Judiciary	16,223,941				
	Supplement — Special Warrant No. 5		1,897,000	18,120,941	18,023,650	97,291
16	Corrections	125,553,653				
	Supplement — Special Warrant No. 6		400,000	125,953,653	125,666,379	287,274
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries					
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18) — Vancouver Police Inquiry		26,844	26,844	26,844	

COMBINED FINANCIAL STATEMENTS

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No	Description	Total Appropriations: Estimated for the 12 Months Ending March 31, 1988	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Police Act (R.S.B.C. 1979, chap. 331, sec. 7) — Video Camera Use Study		98,028	98,028	98,028	
	Police Act (R.S.B.C. 1979, chap. 331, sec. 44) — Fullerton Inquiry		4,324	4,324	4,324	
	Expropriation Act (R.S.B.C. 1979, chap. 117, sec. 54) — Property acquisition		195,501	195,501	195,501	
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2) — July flood, Northeast B.C.		2,028,447	2,028,447	2,028,447	
	Emergency Program Act (S.B.C. 1986, chap. 106, sec. 4)		3,200	3,200	3,200	
	Special Accounts—					
	Land Title Act (R.S.B.C. 1979, chap. 219, sec. 274 (2)) — Land Titles Survey	9,000		9,000	328	8,672
		425,808,679	**12,135,874**	**437,944,553**	**435,475,526**	**2,469,027**
	Ministry of Economic Development					
17	Minister's Office	269,370		269,370	251,420	17,950
18	Ministry Operations	59,260,467				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to Ministry of Advanced Education and Job Training		(5,984,900)			
	—Transfer to Ministry of Intergovernmental Relations		(360,000)	52,915,567	42,164,661	10,750,906
19	Economic and Regional Development Subsidiary Agreement (ERDA)	20,535,500				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer to Ministry of Advanced Education and Job Training		(4,592,500)	15,943,000	5,758,457	10,184,543
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from Ministry of Finance and Corporate Relations (Vote 32)		4,306,923	4,306,923	3,966,704	340,219
	Public Service Benefit Plan Act (R.S.B.C. 1979, chap. 344, sec. 5) — B.C. Medical Expenses — B.C. House, London, England		14,541	14,541	14,541	
	Ocean Falls Corporation Repeal Act (R.S.B.C. 1979, chap. 304.1)		4,617	4,617	4,617	

	Special Accounts—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Finance and Corporate Relations: *Purchasing Commission Act* (R.S.B.C. 1979, chap. 350, sec. 23.1 (3)) — Purchasing Commission Working Capital Account					
	—*Purchasing Commission Act* (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))		6,231,406	6,231,406	6,231,406	
	Special Funds—					
	Industrial Development Fund Act (R.S.B.C. 1979, chap. 194, sec. 1 (3)) — Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	1,600,000		1,600,000	1,219,405	380,595
	Low Interest Loan Assistance Revolving Fund Act (S.B.C. 1985, chap. 44, sec. 2) — Low Interest Loan Assistance Revolving Fund	1,000,000	564,388	1,564,388	1,564,388	
		82,665,337	**184,475**	**82,849,812**	**61,175,599**	**21,674,213**
	Ministry of Education					
20	Minister's Office	225,259		225,259	199,354	25,905
21	Ministry Operations	25,468,385				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		(113,340)	25,355,045	24,980,932	374,113
22	Public Schools Education	1,189,387,212				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20 (3))		10,171,093	1,199,558,305	1,199,558,305	
23	Independent Schools	39,037,153				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		965,908	40,003,061	40,003,061	
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on property tax refunds		1,024,722	1,024,722	1,024,722	
	Education (Interim) Finance Act (S.B.C. 1982, chap. 2, sec. 20 (6))		810,051	810,051	810,051	
	Teaching Profession Act (S.B.C. 1987, chap. 19, sec. 42)		513,154	513,154	513,154	
	Special Accounts—					
	Education Excellence Appropriation Act (S.B.C. 1986, chap. 6, sec. 1) — Fund for Excellence in Education	112,990,000		112,990,000	110,970,600	2,019,400
		1,367,108,009	**13,371,588**	**1,380,479,597**	**1,378,060,179**	**2,419,418**

COMBINED FINANCIAL STATEMENTS

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations: Estimated for the 12 Months Ending March 31, 1988	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditure	Net Under Expenditure
	Ministry of Energy, Mines and Petroleum Resources	$	$	$	$	$
24	Minister's Office	235,549		235,549	234,077	1,472
25	Ministry Operations	23,203,101		23,203,101	22,000,971	1,202,130
26	British Columbia Utilities Commission	1,407,430				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20(3))		477,262	1,884,692	1,884,692	
27	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	800,000		800,000	397,234	402,766
28	Mineral Development and Exploration Incentives	7,300,000		7,300,000	6,968,911	331,089
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Intergovernmental Relations (Vote 45)		858,618	858,618	847,229	11,389
	—Transfer from Ministry of Intergovernmental Relations (Vote 53)		5,951,652	5,951,652	5,278,449	673,203
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on Revenue refunds		30,139	30,139	30,139	
	Mines Act (S.B.C. 1980, chap. 28, sec. 15 (2)) — Mine Improvement		3,451	3,451	3,451	
		32,946,080	**7,321,122**	**40,267,202**	**37,645,153**	**2,622,049**
	Ministry of Environment and Parks					
29	Minister's Office	224,378		224,378	223,346	1,032
30	Ministry Operations	135,466,990		135,466,990	131,207,281	4,259,709
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries					
	Environment Management Act (R.S.B.C. 1979, chap. 14, secs. 5 and 6) — Pesticide Spill		23,788	23,788	23,788	
	Special Accounts—					
	Wildlife Act (S.B.C. 1982, chap. 57, sec. 11 (4)) — Habitat Conservation Fund	1,433,000	55,090	1,488,090	1,488,090	
		137,124,368	**78,878**	**137,203,246**	**132,942,505**	**4,260,741**

	Ministry of Finance and Corporate Relations					
31	Minister's Office	283,435		283,435	255,481	27,954
32	Ministry Operations	67,570,778				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Economic Development		(4,306,923)	63,263,855	61,286,399	1,977,456
33	Compensation Stabilization Program	729,387		729,387	446,727	282,660
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on Revenue Refunds		1,201,476	1,201,476	1,201,476	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 21) — Special Warrant No. 2: Operations, Administration and Expenses of 8 Portfolios of Ministers of State		8,000,000	8,000,000	952,348	7,047,652
	Insurance (Captive Company) Act (S.B.C. 1987, chap. 9, sec. 15) — Administration costs		71,313	71,313	71,313	
	Property Purchase Tax Act (S.B.C. 1987, chap. 20, sec. 27) — Administration Costs		950,000	950,000	950,000	
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 15)		150,822	150,822	150,822	
	Special Accounts—					
	Purchasing Commission Act (R.S.B.C. 1979, chap. 350, sec. 23.1 (3)) — Purchasing Commission Working Capital Account					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Economic Development					
	Special Funds—					
	Resource Revenue Stabilization Fund Act (S.B.C. 1982, chap. 24, sec. 4) — Resource Revenue Stabilization Fund		1,147,863,117	1,147,863,117	1,147,863,117	
	Less transfer to the General Fund from the Resource Revenue Stabilization Fund		(1,147,863,117)	(1,147,863,117)	(1,147,863,117)	
		68,583,600	**6,066,688**	**74,650,288**	**65,314,566**	**9,335,722**
	Ministry of Forests and Lands					
34	Minister's Office	210,165		210,165	187,203	22,962
35	Ministry Operations	267,798,152		267,798,152	261,927,829	5,870,323
36	Fire Suppression Program	60,000,000				
	Statutory—					
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 124 (4))		9,608,468	69,608,468	69,608,468	
37	Forest Resource Development Subsidiary Agreement (ERDA)	68,883,468		68,883,468	66,067,317	2,816,151
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 21) — Special Warrant No. 1 — Compensation to Employees and Contractors of Beban Logging Company		1,200,000	1,200,000	1,200,000	
	Special Accounts—					
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 87.1) — Small Business Enterprise	21,420,000	2,587,711	24,007,711	24,007,711	
	Special Funds—					
	Forest Stand Management Fund Act (S.B.C. 1986, chap. 8, sec. 3) — Forest Stand Management	19,500,000		19,500,000	18,795,458	704,542
	Less transfer to the Special Fund from Vote 35	(13,000,000)		(13,000,000)	(13,000,000)	
		424,811,785	**13,396,179**	**438,207,964**	**428,793,986**	**9,413,978**

COMBINED FINANCIAL STATEMENTS

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations: Estimated for the 12 Months Ending March 31, 1988	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditure	Net Under Expenditure
	Ministry of Health	$	$	$	$	$
38	Minister's Office	220,893		220,893	220,502	391
39	Management Operations	70,114,417		70,114,417	67,309,953	2,804,464
40	Pharmacare	155,990,000				
	Supplement — Special Warrant No. 7		3,750,000	159,740,000	157,473,941	2,266,059
41	Medical Services Commission	540,373,948				
	Statutory—					
	Medical Services Commission Act (R.S.B.C. 1979, chap. 255, sec.12)		23,626,553	564,000,501	564,000,501	
42	Preventive and Community Care Services	245,420,959				
	Supplement — Special Warrant No. 8		3,562,000	248,982,959	246,285,981	2,696,978
43	Institutional Services	1,923,913,040				
	Supplement — Special Warrant No. 9		29,468,000			
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23(3))		449,833	1,953,830,873	1,953,830,873	
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — Veterans' Hospital Agreement		11,710	11,710	11,710	
	Special Accounts—					
	Health Improvement Appropriation Act (S.B.C. 1986, chap. 9, sec. 1) — Health Improvement Fund	240,000,000		240,000,000	240,000,000	
		3,176,033,257	**60,868,096**	**3,236,901,353**	**3,229,133,461**	**7,767,892**
	Ministry of Intergovernmental Relations					
44	Minister's Office	148,133				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Transportation and Highways		(148,133)			
45	Ministry Operations	2,457,460				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to Ministry of Transportation and Highways		(739,364)			
	—Transfer to Ministry of Energy, Mines and Petroleum Resources		(858,618)			
	—Transfer to Office of the Premier		(859,478)			

	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Provincial Secretary and Government Services (Vote 53)		5,951,652			
	—Transfer to Ministry of Energy, Mines and Petroleum Resources (Vote 53)		(5,951,652)			
	—Transfer from Ministry of Economic Development (Vote 18)		360,000			
	—Transfer to Ministry of Transportation and Highways (Vote 18)		(360,000)			
	Special Funds—					
	Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens Fund	1,973,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Transportation and Highways		(1,973,000)			
		4,578,593	**(4,578,593)**			
	Ministry of Labour and Consumer Services					
46	Minister's Office	236,168		236,168	224,869	11,299
47	Ministry Operations	22,227,574		22,227,574	18,872,539	3,355,035
	Statutory—					
	Industrial Relations Reform Act (S.B.C. 1987, chap. 24, sec. 67) — Administration Costs		5,940,149	5,940,149	5,940,149	
		22,463,742	**5,940,149**	**28,403,891**	**25,037,557**	**3,366,334**
	Ministry of Municipal Affairs					
48	Minister's Office	235,919		235,919	233,282	2,637
49	Ministry Operations	26,379,686		26,379,686	26,208,054	171,632
50	Municipal Revenue Sharing	231,000,000		231,000,000	231,000,000	
51	Transit Services	158,635,000		158,635,000	158,578,626	56,374
	Statutory—					
	Financial Administration Act (S.B.C 1981, chap. 15, sec. 14) — Provision for Doubtful Accounts		223,729	223,729	223,729	
	Special Accounts—					
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 2 (1)) — Downtown Revitalization	250,000	173,409	423,409	423,409	
	University Endowment Lands Act (R.S.B.C. 1979, chap. 420, sec. 3 (1)) — University Endowment Lands Administration	1,542,000		1,542,000	1,462,795	79,205
	Special Funds—					
	Revenue Sharing Act (R.S.B.C. 1979, chap. 368, sec. 3) — Revenue Sharing Fund	230,750,000		230,750,000	228,437,657	2,312,343
	Less Transfer to the Special Fund from Vote 50	(231,000,000)		(231,000,000)	(231,000,000)	
		417,792,605	**397,138**	**418,189,743**	**415,567,552**	**2,622,191**

COMBINED FINANCIAL STATEMENTS

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations				
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total	Actual Expenditure	Net Under Expenditure
	Ministry of Provincial Secretary and Government Services	$	$	$	$	$
52	Minister's Office	206,621		206,621	196,526	10,095
53	Ministry Operations	54,368,021				
	Supplement — Special Warrant No. 10		950,000			
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to Office of the Premier		(3,684,000)			
	—Transfer to Ministry of Intergovernmental Relations		(5,951,652)	45,682,369	44,305,775	1,376,594
54	Pensions and Employee Benefits Administration	10		10		10
55	Pensions and Employee Benefits Contributions	10				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20(3))		539,033	539,043	539,043	
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries					
	Public Service Act (R.S.B.C.1979, chap. 343, sec. 49 (3))		4,990,156	4,990,156	4,990,156	
	Pension (Public Service) Amendment Act (S.B.C. 1987, chap. 63, sec. 1 and 2)		42,250,000	42,250,000	42,250,000	
	Elections Act (R.S.B.C. 1979, chap. 103, sec. 191) — 1986 Election Expenses — Boundary Similkameen		180	180	180	
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)					
	—Royal Commission on Education		1,919,281	1,919,281	1,919,281	
	—Royal Commission on Electoral Boundaries		753,479	753,479	753,479	
	—Social Housing Commission		2,627	2,627	2,627	
	—Royal Commission on Coquihalla Highway Costs		452,735	452,735	452,735	
	—Royal Commission on Okalla Prison		58,074	58,074	58,074	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58)					
	—Insurance Claims: Health Care Facilities		144,388	144,388	144,388	
	—Insurance Claims and Administration: School Districts and Colleges		15,000	15,000	15,000	
		54,574,662	**42,439,301**	**97,013,963**	**95,627,264**	**1,386,699**

	Ministry of Social Services and Housing					
56	Minister's Office	216,355		216,355	211,932	4,423
57	Ministry Operations	1,385,939,454		1,385,939,454	1,373,235,549	12,703,905
58	British Columbia Home Program	10		10		10
	Statutory—					
	Special Accounts—					
	Home Conversion and Leasehold Loan Act (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1)) — Provincial Home Acquisition	5,275,000	264,853	5,539,853	5,539,853	
		1,391,430,819	**264,853**	**1,391,695,672**	**1,378,987,334**	**12,708,338**
	Ministry of Tourism, Recreation and Culture					
59	Minister's Office	228,460		228,460	217,502	10,958
60	Ministry Operations	50,675,347				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec 23 (3))		(375,289)	50,300,058	50,166,384	133,674
	Statutory—					
	Special Accounts—					
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7 (1)) — Provincial Computerization of Libraries	292,000		292,000	28,345	263,655
	Special Funds—					
	Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 6) — British Columbia Cultural Fund	1,594,000		1,594,000	1,399,806	194,194
	Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 4) — Physical Fitness and Amateur Sports Fund	1,650,000		1,650,000	1,649,585	415
		54,439,807	**(375,289)**	**54,064,518**	**53,461,622**	**602,896**
	Ministry of Transportation and Highways					
61	Minister's Office	235,299		235,299	228,309	6,990
62	Administration and Support Services	14,759,725		14,759,725	14,539,248	220,477
63	Highway Operations Department	726,974,820				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec 23 (3))		(4,999,705)	721,975,115	671,357,302	50,617,813
64	Motor Vehicle Department	33,961,110		33,961,110	30,104,997	3,856,113
65	Transportation Policy Department	86,909,512		86,909,512	86,196,032	713,480
	Statutory—					
	Constitution Act (R.S.B.C 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Intergovernmental Relations (Vote 18)		360,000	360,000	360,000	
	—Transfer from Ministry of Intergovernmental Relations (Vote 44)		148,133	148,133	142,051	6,082
	—Transfer from Ministry of Intergovernmental Relations (Vote 45)		739,364	739,364	645,527	93,837

COMBINED FINANCIAL STATEMENTS

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations				
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Indian Cut-Off Lands Dispute Act (S.B.C. 1982, chap. 50, sec. 5)		124,000	124,000	124,000	
	Special Funds—					
	Constitution Act (R.S.B.C 1979, chap. 62, secs. 13 and 14) — Transfer from Ministry of Intergovernmental Relations — *Funds Control Act* (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens' Fund		1,973,000	1,973,000	1,673,728	299,272
		862,840,466	**(1,655,208)**	**861,185,258**	**805,371,194**	**55,814,064**
	Other Appropriations					
66	Management of the Public Debt (Ministry of Finance and Corporate Relations)	530,200,000		530,200,000	525,277,283	4,922,717
67	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000				
	Supplement — Special Warrant No. 11		15,000,000	65,000,000	50,107,855	14,892,145
	Statutory—					
	Special Accounts—					
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7 (2)) — Crown Land	21,962,000		21,962,000	21,932,832	29,168
	Special Funds—					
	Lottery Act (R.S.B.C. 1979, chap. 249, secs. 6 and 7) — Lottery Fund	170,500,000		170,500,000	120,111,811	50,388,189
	Less Transfer to Budget Stabilization Fund from Lottery Fund Account		(25,528,582)	(25,528,582)	(25,528,582)	
		772,662,000	**(10,528,582)**	**762,133,418**	**691,901,199**	**70,232,219**
	Total Consolidated Revenue Fund Expenditure	**10,220,000,000**	**173,493,582**	**10,393,493,582**	**10,135,404,885**	**258,088,697**
	Summary					
	Voted Expenditure	9,497,000,000	5,723,665	9,502,723,665	9,357,392,812	145,330,853
	Statutory—					
	Special Accounts	509,000,000	9,673,999	518,673,999	511,267,390	7,406,609
	Special Funds	486,000,000	1,148,482,595	1,634,482,595	1,549,329,022	85,153,573
	Special Warrants		80,257,000	80,257,000	44,135,194	36,121,806
	Various Acts		102,748,022	102,748,022	102,748,022	
	Less Inter-Fund Transfers	(272,000,000)	(1,173,391,699)	(1,445,391,699)	(1,429,467,555)	(15,924,144)
	Total Consolidated Revenue Fund Expenditure	**10,220,000,000**	**173,493,582**	**10,393,493,582**	**10,135,404,885**	**258,088,697**

For details of amounts referred to under section 22 of the *Financial Administration Act*, *see* Section D of the Public Accounts.

COMBINED FINANCIAL STATEMENTS
STATEMENT OF COMBINED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands	
	1988	1987
	$	$
Grants and contributions	7,476,808	7,291,702
Salaries and benefits	1,272,552	1,175,285
Operating costs	1,013,209	1,008,460
Asset acquisitions	353,718	478,851
Other	848,475	729,146
Recoveries	(829,357)	(884,793)
	10,135,405	9,798,651

COMBINED FINANCIAL STATEMENTS

STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1988

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

	In Thousands	
	1988 Net Outstanding[2]	1987 Net Outstanding[2]
Municipalities and other local governments—	$	$
(1) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3	1,222	1,698
(2) Guarantees authorized pursuant to the *Municipal Act*, sec. 854 —		
Debentures	11,480	13,096
Subtotal, municipalities and other local governments	12,702	14,794
Government services—		
(3) Guarantees authorized pursuant to the *British Columbia Buildings Corporation Act*, sec. 13[1]—		
Debentures	241,931	265,011
Mortgage	2,296	
(4) Guarantees authorized pursuant to the *System Act*, sec. 20[1] —		
Debentures	22,686	23,575
Subtotal, government services	266,913	288,586
Health and education[4]—		
(5) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9[1]—		
Debentures	359,563	367,703
(6) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56—		
Student aid loans	46,187	31,046
Simon Fraser University — Debentures	3,765	3,812
(7) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9[1]—		
Debentures	733,225	714,732
(8) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9[1]—		
Debentures	869,745	878,283
Subtotal, health and education	2,012,485	1,995,576
Economic development—		
(9) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	1,872	3,049
(10) Guarantees authorized pursuant to the *British Columbia Enterprise Corporation Act*, sec. 6[1]	80,162	29,264
(11) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1]—		
Capital leases	24,872	25,490
1st preferred shares — BC Rail Ltd.	200,000	204,625

(12) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1]—		
Bonds and debentures	51,905	53,656
Capital leases	225,257	180,820
(13) Guarantees authorized pursuant to the *Development Corporation Act*, sec. 15 —		
Bonds and Notes		93,855
Less: held by the British Columbia Housing and Employment Development Financing Authority		(29,129)
(14) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2	1,750	1,430
(15) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1]—		
Notes	36,242	42,427
Capital leases	42,647	43,466
(16) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Vancouver Symphony Orchestra	750	
(17) Indemnities authorized pursuant to the *Financial Administration Act*, sec. 56 —		
W.L.C. Developments Ltd.		4,093
The Terry Fox Medical Research Foundation, *et al*	8,000	8,000
Moli Energy Limited	27,610	20,000
National Homes Limited		43
(18) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1] —		
Bonds and debentures	1,586	2,226
(19) Guarantees authorized pursuant to the *Petroleum Corporation Act*, secs. 10 and 12[1]		30,000
Subtotal, economic development	702,653	713,315
Utilities—		
(20) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1]—		
Bonds and debentures	6,882,700	7,476,923
Grand total, all guaranteed debt	9,877,453	10,489,194
Less: Amounts included above held by General Fund[3]	(9,212)	(17,018)
Net total, all guaranteed debt	9,868,241	10,472,176

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[1] *See* Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

[2] Net outstanding guaranteed debt includes gross principal debt and accrued interest less sinking fund balances, and represents the total amount of contingent liability of the Government arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

[3] As a result of Government financing and investment policies, $2.1 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

[4] The Government is directly responsible for paying 57.31% to 100% of debt service costs for health and education debt through various grant formulas. In 1987/88 the contributions totalled approximately $274 million or 78.9% of debt service costs.

COMBINED FINANCIAL STATEMENTS
STATEMENT OF INFORMATION REQUIRED UNDER SECTION 8 (2) (b) (iii) OF THE *FINANCIAL ADMINISTRATION ACT*
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands			
Ministry	Money Refunded	Assets and Uncollectible Debts Written-off	Debts and Obligations Forgiven	Remissions Made
	$	$	$	$
Advanced Education and Job Training	639			
Attorney General	367	996		
Education	6,927			
Energy, Mines and Petroleum Resources		8		
Environment and Parks	30	3		
Finance and Corporate Relations	1,058	11,157		262
Forests and Lands	313	8,498	50	
Health	268	1,119		2
Municipal Affairs	28			
Transportation and Highways	6,551	24		
Total 1988	16,181	21,805	50	264
Total 1987	5,965	20,807	889	1,719

This statement includes amounts authorized by sections 13, 14, 15 and 16 of the *Financial Administration Act*. Amounts authorized for refund, write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.

COMBINED FINANCIAL STATEMENTS
BUDGET STABILIZATION FUND STATEMENTS
BALANCE SHEET
AS AT MARCH 31, 1988

	In Thousands 1988
ASSETS	$
Due from the General Fund	742,905
LIABILITIES AND NET EQUITY	
Net equity	742,905

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands 1988
REVENUE	$
Transfer from General Fund	717,377
Transfer of Lottery Fund Special Account Balance at March 31, 1988 (*Budget Stabilization Fund Act* (S.B.C. 1988, chap. 8, sec. 6))	25,528
Net Revenue for the Year, to Net Equity	742,905

NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

Significant Accounting Policies

(a) Reporting Entity

The Budget Stabilization Fund is a Special Fund, for purposes of the *Financial Administration Act*, established pursuant to the *Budget Stabilization Fund Act*. Its purpose is to assist in stabilizing the operating revenues of the Government. General Fund revenue, as specified by the Lieutenant Governor in Council, may be paid into the Fund, and Lottery Fund Special Account money may also be paid into the Fund, if authorized by the Lieutenant Governor in Council. Money may be paid out of the Fund into the General Fund, with the approval of the Lieutenant Governor in Council.

(b) Specific Policies

The Budget Stabilization Fund, as well as any other Special Funds, and the General Fund constitute the Government's Consolidated Revenue Fund, in accordance with section 9 of the *Financial Administration Act*. Therefore, the accounting polices applicable to the Government's Consolidated Revenue Fund, as specified in note 1 to the Government's Combined financial statements, are the policies applicable to the Budget Stabilization Fund.

SECTION C

CONSOLIDATED FINANCIAL STATEMENTS

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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the consolidated balance sheet of the Government of the Province of British Columbia as at March 31, 1988, and the consolidated statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly the financial position of the Government as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended on a consolidated basis in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 31, 1988

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1988

		In Thousands	
	Note	1988	1987
ASSETS		$	$
Cash and temporary investments	2	158,258	219,287
Accounts receivable	3	925,289	900,993
Inventories	4	118,809	105,327
Investments in and amounts due from Crown corporations and agencies	5	1,961,709	1,872,475
Loans, advances and other investments	6	218,924	205,708
Mortgages receivable	7	326,723	303,893
Fiscal Agency loans	8	4,250,436	3,772,028
Other assets	9	186,562	158,173
		8,146,710	**7,537,884**
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	1,244,162	1,158,270
Due to Crown corporations, agencies and funds	11	37,624	213,153
Deferred revenue	12	291,318	245,618
Public debt	13	9,775,837	9,193,772
		11,348,941	10,810,813
Net equity (deficiency)	14	(3,202,231)	(3,272,929)
		8,146,710	**7,537,884**
Fixed Assets	1		
Contingencies and Commitments	15		

The accompanying notes and supplementary statements are an integral part of these financial statements

Approved on behalf of the Ministry of Finance and Corporate Relations:

P.G. Halkett

P. G. HALKETT
A/Deputy Minister of Finance and
Corporate Relations

D. B. MARSON
Comptroller General

CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1988

In Thousands

	1988				1987
	Consolidated Revenue Fund (B 6)	Consolidated Crown Corporations (C 20)	Transfers Between Consolidated Revenue Fund and Crown Corporations	Total	Total
REVENUE	$	$	$	$	$
Taxation	5,744,305			5,744,305	4,861,505
Natural resources	1,222,958			1,222,958	660,415
Other	630,388	932,701	(22,600)	1,540,489	1,828,070
Contributions from Government enterprises	469,795	974,347	(997,367)	446,775	443,226
Contributions from the Federal Government	2,019,931	1,160		2,021,091	1,993,412
Total revenue	10,087,377	1,908,208	(1,019,967)	10,975,618	9,786,628
EXPENDITURE					
Health	2,997,293	1,028,286	(683,878)	3,341,701	3,163,370
Social services	1,610,382		(25,962)	1,584,420	1,491,943
Education	2,203,670	7,191	(12,497)	2,198,364	1,910,271
Transportation and communications	768,079		(33,116)	734,963	942,322
Natural resources, trade and industrial development	721,019	64,224	(63,585)	721,658	801,599
Protection of persons and property	480,842	22,567	(101,885)	401,524	384,120
Aid to local government	402,514	3,943	(2,128)	404,329	392,958
Debt servicing	525,277	407,697	(18,177)	914,797	799,274
General government	177,496	263,020	(59,462)	381,054	388,040
Housing	64,362	49,104	(16,175)	97,291	130,442
Recreation and cultural services	71,230	2,159	(3,102)	70,287	66,038
Other	113,241	71,298		184,539	152,309
Total expenditure	10,135,405	1,919,489	(1,019,967)	11,034,927	10,622,686
Net Operating Revenue (Expenditure) for the Year	(48,028)	(11,281)		(59,309)	(836,058)
NON-OPERATING TRANSACTIONS					
Valuation adjustment of investments in and amounts due from Crown corporations and agencies				2,392	315,132
Increase (Decrease) in Unremitted Equity of Transportation Companies and Commercial Enterprises (C 22)				127,615	(113,642)
Consolidated Net Revenue (Expenditure) for the Year (Note 14)				70,698	(634,568)

The accompanying notes and supplementary statements are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands			
	1988		1987	
OPERATING TRANSACTIONS	$		$	
Net revenue (expenditure) for the year		70,698		(634,568)
Non-cash items included in net expenditure				
Accounts receivable (increases)	(24,296)		(95,970)	
Accounts payable increases	85,892		88,502	
Due from Crown corporations (increases)	(89,234)		(401,707)	
Due to Crown corporations, agencies and funds increases (decreases)	(175,529)		5,815	
		(203,167)		(403,360)
Cash items applicable to future operations		3,829		15,326
Cash used for operations		(128,640)		(1,022,602)
INVESTMENT TRANSACTIONS				
Loans, advances and other investments (issues) repayments	(13,216)		18,638	
Mortgages receivable (issues)	(22,830)		(18,500)	
Divestment of (investment in) other assets			(87,269)	
Cash derived from (used for) investments		(36,046)		(87,131)
Total financial requirements		(164,686)		(1,109,733)
FINANCING TRANSACTIONS				
Increase in Public Debt issues	582,065		1,669,620	
Less: used for Fiscal Agency loans	(478,408)		(649,208)	
Cash derived from financing		103,657		1,020,412
Increase (decrease) in cash and temporary investments		(61,029)		(89,321)
Balance — Beginning of Year		219,287		308,608
Balance — End of Year		158,258		219,287

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

1. Significant Accounting Policies

(a) Reporting Entity

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

(i) General Fund — it includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission, special accounts and other statutory spending authorities;

(ii) Special Funds — these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature;

(iii) Crown Service corporations — these are considered to be extensions of existing Government programs; and

(iv) certain Provincial corporations and agencies — considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on a modified equity basis. A schedule of entities recorded on a consolidated or modified equity basis may be found on C 19.

The British Columbia Housing and Employment Development Financing Authority is not recorded in these financial statements because it is designed to finance housing and other capital projects managed by the private sector without any Provincial government funding. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Natural Gas Price Adjustment Fund, administered by British Columbia Petroleum Corporation, has not been consolidated, as the Fund is held for subsequent distribution to natural gas producers.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarily, the activities of the Insurance Corporation of British Columbia have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Since the purpose of the British Columbia Assessment Authority is to establish and maintain uniform provincial assessments, largely for municipalities, it has neither been consolidated nor recorded on an equity basis in these financial statements.

Separate financial statements for entities which have been either consolidated or recorded on an equity basis in these financial statements are included in Section F of the Public Accounts.

(b) Principles of Consolidation

The accounts of the Crown Service and Provincial corporations are consolidated with the General Fund and Special Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises, which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on a modified equity basis. Under this basis, the Government's investment in these enterprises is initially recorded at cost and adjusted annually to include the net earnings/losses and other net equity changes of the enterprises without adjusting them to conform with the accounting policies described below. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated. Also eliminated is an unamortized gain on the defeasance of British Columbia Railway Company's historic debt.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

(c) Basis of Accounting

The accrual basis of accounting is used which, for these consolidated financial statements, is specifically expressed as follows:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies — Continued

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*, 1977, are recorded on a cash basis.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Grants and contributions (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized, with the exception that social assistance payments during a given month to meet the needs of recipients in an ensuing month are recorded as expenditure in the period to which the payments apply.

Recoveries of expenditure may be recorded as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(ii) provision for them has been approved through the Estimates or by Treasury Board; and
(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent cash and claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition, adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholders' share of interest earned by the Portfolio and is only realizable by unitholders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies — Continued

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development, which will eventually be sold to outside parties, is recorded at the lower of cost or net realizable value.

Investments In and Amounts Due from Crown Corporations and Agencies

Investments in those Crown corporations which have been identified as transportation companies and commercial enterprises and which are intended to be run on commercial lines are recorded on a modified equity basis of accounting. Under this method the Government records its investments (including long-term advances) at cost, adjusted for increases and decreases in the investees' net assets. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment.

Amounts due from Crown corporations and agencies represent amounts other than trade receivables which will be realized in the following year.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Fiscal Agency Loans

Fiscal agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount and sinking fund balances. Discounts are amortized on an effective yield basis.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of $1.

Accounts Payable and Accrued Liabilities

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are repayable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies — Continued

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia, Fiscal Agency loans and direct debt obligations of consolidated Crown corporations. These obligations are recorded at principal less unamortized discount and sinking fund balances where applicable. Discounts are amortized on an effective yield basis.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

Commitments

Commitments represent future obligations of the consolidated entities for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end, as disclosed in the audited financial statements of the Government and the related Crown corporations and agencies.

2. Cash and Temporary Investments

Included in temporary investments are units in the Province of British Columbia Pooled Investment Portfolios (established pursuant to the *Financial Administration Act*, section 36 (9) (a)) amounting to $227.3 million.

3. Accounts Receivable

	In Thousands	
	1988	1987
	$	$
Taxes receivable	429,616	408,662
Local government bodies	4,904	1,869
Government of Canada	69,034	206,343
Ministerial accounts receivable	298,148	169,391
Accrued interest	51,961	42,392
Crown corporations and agencies	19,306	22,832
	872,969	851,489
Less: Provision for doubtful accounts	(70,781)	(70,193)
	802,188	781,296
Accounts receivable of consolidated Crown corporations:		
British Columbia Buildings Corporation	2,364	1,753
British Columbia Educational Institutions Capital Financing Authority	18,189	17,857
British Columbia Food Exhibitions Ltd.	466	19
British Columbia Health Care Research Foundation	11	43
British Columbia Heritage Trust		53
British Columbia Housing Management Commission	2,826	7,350
B.C. Pavilion Corporation	1,608	
British Columbia Petroleum Corporation	8,168	4,596
British Columbia Regional Hospital Districts Financing Authority	35,136	30,806
British Columbia School Districts Capital Financing Authority	47,957	47,307
British Columbia Systems Corporation	519	47
Creston Valley Wildlife Management Authority Trust Fund	8	6
Discovery Foundation	371	451
Expo 86 Corporation		2,084
Health Facilities Association of British Columbia	135	187
Knowledge Network of the West Communications Authority	158	57
Legal Services Society	255	123
Medical Services Commission of British Columbia	4,625	6,559
Provincial Capital Commission	57	216
Provincial Rental Housing Corporation	115	150
Science Council of British Columbia	133	33
	925,289	900,993

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

4. Inventories

	In Thousands 1988	In Thousands 1987
	$	$
Consolidated Revenue Fund	118,786	105,305
Inventories of consolidated Crown corporations,		
Creston Valley Wildlife Management Authority Trust Fund	14	12
Provincial Capital Commission	9	10
	118,809	105,327

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands 1988	In Thousands 1987
	$	$
Equity investments — (C 22)	1,959,817	1,870,973
Amount due from Workers' Compensation Board of British Columbia	1,892	1,502
	1,961,709	1,872,475

(a) Definitions

Investments (including long-term advances) in those Crown corporations which have been identified as transportation companies and commercial enterprises are recorded at cost, adjusted for increases and decreases in the investees' net assets.

Amounts due represent amounts, other than trade receivables, which will be realized in the following year.

(b) British Columbia Petroleum Corporation (the Corporation)

Prior to July 1, 1985, the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation.

(c) Pacific Coach Lines Limited (the Company)

Effective March 31, 1984, the operations of Pacific Coach Lines Limited ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for the Company effective September 1986.

6. Loans, Advances and Other Investments

	In Thousands 1988	In Thousands 1987
	$	$
Consolidated Revenue Fund	163,027	154,114
Loans, advances and other investments by consolidated Crown corporations:		
British Columbia Petroleum Corporation	53,241	48,024
Knowledge Network of the West Communications Authority	538	1,369
Creston Valley Wildlife Management Authority Trust Fund	264	
Discovery Foundation	1,854	2,201
	218,924	205,708

7. Mortgages Receivable

	In Thousands 1988	In Thousands 1987
	$	$
Consolidated Revenue Fund	322,719	299,593
Mortgages receivable of consolidated Crown corporations:		
Health Facilities Association of British Columbia	4,004	4,300
	326,723	303,893

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

8. Fiscal Agency Loans

	In Thousands	
	1988	1987
	$	$
British Columbia Assessment Authority	4,331	4,503
British Columbia Educational Institutions Capital Financing Authority	359,959	371,311
British Columbia Enterprise Corporation	88,907	15,491
British Columbia Housing and Employment Development Financing Authority		24,364
British Columbia Hydro and Power Authority	1,218,212	898,602
British Columbia Railway Company	73,939	74,110
British Columbia Regional Hospital Districts Financing Authority	655,512	614,416
British Columbia School Districts Capital Financing Authority	825,862	834,996
British Columbia Transit	835,028	781,844
Capital Project Certificate of Approval Program	90,021	63,339
British Columbia Steamship Company (1975) Ltd.	8,572	3,111
Greater Vancouver Sewerage and Water District	29,095	30,169
Greater Vancouver Water District	19,750	19,287
Improvement Districts	746	
University of British Columbia	40,502	36,485
	4,250,436	3,772,028

9. Other Assets

	In Thousands	
	1988	1987
	$	$
Consolidated Revenue Fund	128,932	95,582
Other assets of consolidated Crown corporations:		
British Columbia Buildings Corporation	2,699	1,428
British Columbia Food Exhibitions Ltd.	3	
British Columbia Housing Management Commission	851	985
B.C. Pavilion Corporation	385	
British Columbia Petroleum Corporation	33,124	40,281
British Columbia Regional Hospital Districts Financing Authority	5,144	4,995
British Columbia School Districts Capital Financing Authority	14,454	13,769
British Columbia Systems Corporation	633	507
Creston Valley Wildlife Management Authority Trust Fund	6	176
Discovery Foundation	39	230
Knowledge Network of the West Communications Authority	166	113
Legal Services Society	73	74
Provincial Capital Commission	35	16
Provincial Rental Housing Corporation	16	15
Science Council of British Columbia	2	2
	186,562	158,173

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1988	1987
	$	$
Consolidated Revenue Fund	974,329	887,310
Accounts payable of consolidated Crown corporations:		
British Columbia Buildings Corporation	37,452	35,930
British Columbia Educational Institutions Capital Financing Authority	17,176	16,793
British Columbia Food Exhibitions Ltd.	30	3
British Columbia Health Care Research Foundation	12	11
British Columbia Heritage Trust	27	39
British Columbia Housing Management Commission	4,468	5,711
B.C. Pavilion Corporation	3,652	
British Columbia Petroleum Corporation	8,969	6,991
British Columbia Regional Hospital Districts Financing Authority	34,578	33,276
British Columbia School Districts Capital Financing Authority	47,471	46,755
British Columbia Systems Corporation	5,420	15,688

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

10. Accounts Payable and Accrued Liabilities—Continued

	In Thousands	
	1988	1987
	$	$
Creston Valley Wildlife Management Authority Trust Fund	7	9
Discovery Foundation	480	626
Expo 86 Corporation		1,690
Health Facilities Association of British Columbia	54	354
Knowledge Network of the West Communications Authority	540	356
Legal Services Society	4,068	2,723
Medical Services Commission of British Columbia	104,035	103,081
Provincial Capital Commission	113	216
Provincial Rental Housing Corporation	1,170	600
Science Council of British Columbia	111	96
Universities Council		12
	1,244,162	1,158,270

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1988	1987
	$	$
Amounts due to Trust Funds	16,423	183,587
British Columbia Colleges and Institutes	11,923	11,751
British Columbia Enterprise Corporation	1,428	5,775
British Columbia Housing Management Commission	25	
British Columbia Transit		3,584
Simon Fraser University	1,766	2,310
University of British Columbia	4,942	4,961
University of Victoria	1,117	1,185
	37,624	213,153

12. Deferred Revenue

	In Thousands	
	1988	1987
	$	$
Motor vehicle licences and permits	85,322	74,585
Water rentals and recording fees	64,127	54,049
Petroleum, natural gas and mineral leases and fees	23,569	23,567
Canada Assistance Plan	32,839	32,098
Miscellaneous	49,656	28,670
Deferred revenue of consolidated Crown corporations:		
British Columbia Food Exhibitions Ltd.	571	33
British Columbia Housing Management Commission	325	327
B.C. Pavilion Corporation	1,794	
British Columbia Systems Corporation	553	215
Creston Valley Wildlife Management Authority Trust Fund		2
Discovery Foundation	190	208
Knowledge Network of the West Communications Authority	89	137
Medical Services Commission of British Columbia	32,283	31,723
Provincial Capital Commission		4
	291,318	245,618

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

13. Public Debt

	In Thousands				
	1988				1987
		Less			
	Gross Debt	Sinking Funds Accumulated	Debt Held by Consolidated Entities	Net Debt	Net Debt
Debt issued by:	$	$	$	$	$
Consolidated Revenue Fund[1]	7,839,512	(199,547)	(2,082)	7,637,883	7,016,363
Crown corporations:					
British Columbia Buildings Corporation[1]	442,257	(58,568)	(154,693)	228,996	245,024
British Columbia Educational Institutions Capital Financing Authority	445,978	(83,937)	(19,385)	342,656	351,045
British Columbia Petroleum Corporation					30,000
British Columbia Regional Hospital Districts Financing Authority	1,082,268	(360,998)	(27,467)	693,803	675,515
British Columbia School Districts Capital Financing Authority	1,499,487	(659,170)	(36,500)	803,817	804,677
British Columbia Systems Corporation	52,248	(4,985)	(24,570)	22,693	24,826
Discovery Foundation	394			394	
Health Facilities Association of British Columbia	79,004	(18,391)	(60,613)		
Provincial Rental Housing Corporation	69,972		(24,377)	45,595	46,322
	11,511,120	(1,385,596)	(349,687)	9,775,837	9,193,772

Net debt repayment due in the next fiscal year is Canadian $435 million and U.S. $1 million and due within the next five years is Canadian $4,227 million and U.S. $153 million. Details of the various terms of repayment are available in the financial statements of each of the consolidated entities. Refer to Section F of the Public Accounts for Crown corporations' financial statements and to the Schedule of Public Debt in Section B for Combined General and Special Fund details.

[1] The 1988 Gross Debt is net of unamortized discount in the amount of $220 million for the Consolidated Revenue Fund and $6 million for the British Columbia Buildings Corporation.

14. Net Equity (Deficiency)

	In Thousands	
	1988	1987
	$	$
Net equity (deficiency)—beginning of year	(3,272,929)	(2,638,361)
Net revenue (expenditure) for the year	70,698	(634,568)
Net equity (deficiency)—end of year	(3,202,231)	(3,272,929)

Included in the net equity (deficiency) of these financial statements are $743 million set aside by special disposition of the Legislature for Special Funds (1987—$151 million).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

15. Contingencies and Commitments

(a) Guaranteed debt

Guaranteed debt as at March 31, 1988, totalled $7.6 billion (1987 — $8.1 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding. *See* Statement of Guaranteed Debt on C 24 for details.

(b) Contingent liabilities

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds $100,000:

- a number of airline companies are challenging the Province's authority to tax the fuel used in their operations and to collect sales tax on aircraft; the amount in issue exceeds $30 million;
- claim of $2.5 million for the alleged negligence of ambulance drivers;
- claims of $2 million and $2.5 million have been made regarding motor vehicle accidents;
- claims of $2 million and $2.3 million have been made regarding construction disputes;
- claims of $2.5 million for hospital insurance;
- claims of $35 million against assessments for social services tax;
- various claims totalling $9.2 million against assessments for motive fuel, hotel room, logging, mining, and corporation capital taxes; and
- various legal actions totalling $18.5 million (each between $100,000 and $2 million) representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) Commitments

At the end of each year there are a number of general commitments outstanding for ongoing programs and operations. Such future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed. Commitments for capital contracts totalled approximately $150 million (1987 — $148 million), and commitments under leases and other extraordinary programs totalled approximately $808 million (1987 — $717 million).

For those entities reported on the modified equity basis capital contract commitments totalled approximately $299 million (1987 — $260 million) and commitments under leases totalled approximately $101 million (1987 — $111 million).

(d) Superannuation and pension actuarial valuations

(i) The Government has statutory responsibilities in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of the unfunded liability by the actuary indicates that a deficiency may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the latest actuarial valuations for the above funds are provided for information purposes:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

15. Commitments and Contingencies — Continued

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1985
	$	$
Total actuarial liability	4,480,089	310,126
Less assets:		
Fund	(2,339,150)	(130,113)
Present value of future contributions	(1,684,877)	(119,122)
Unfunded liability	456,062	60,891

See Section G of the Public Accounts for further details of these plans.

16. Trust Funds

Amounts held and administered in trust by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1988	1987
	$	$
Superannuation, Pension and Long-term Disability Funds[1]		
— administered by the Superannuation Commission	9,479,856	8,387,393
Sinking Funds[1,2]		
— administered by Provincial Treasury	3,107,878	2,990,284
Investment Funds of Crown Corporations and Agencies		
— administered by Provincial Treasury	245,275	190,574
Public Trustee and Official Administrators		
— administered by government officials	255,284	237,549
Supreme and County Court Rules (Suitors' Funds)		
— administered by the Courts	75,316	73,085
Investment Funds of Workers' Compensation Board[1]		
— administered by the Workers' Compensation Board	2,718,955	2,546,619
Other Trust Funds		
— administered by various government officials	60,553	44,746
	15,943,117	14,470,250

Trust funds include amounts held and administered in trust. The Government has no power of appropriation over these funds.

Cash and investments of the Trust Funds are managed or held by Provincial Treasury, Ministry of Finance and Corporate Relations.

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[1] *See* Volume III of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entitites whose sinking funds are administered by Provincial Treasury.

[2] Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to Public Debt as disclosed in Note 13 of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

17. Subsequent Events

(a) Privatization

In October 1987, the Government announced a program to privatize certain of its operations. The following privatization transactions have occurred since March 31, 1988:

- False Creek lands were sold by British Columbia Enterprise Corporation on April 27, 1988, for $145,010,000. This amount was distributed to the Province as the shareholder pursuant to a resolution of the Directors by payment of $50,000,000 cash and assignment of financial instruments. This represented a $5,352,140 dividend to the Privatization Benefits Fund and $139,657,860 return of contributed surplus to the Province.
- various B.C. Hydro assets have been sold including the mainland gas division sale for $785 million announced on July 20, 1988. Upon finalization, the gain on the sale will be paid over to the Province in the form of a dividend to the Privatization Benefits Fund.
- the Government is entering into agreements to dispose of certain assets and undertakings related to existing highways maintenance operations. Proceeds from the sale of fixed assets of the Government will represent revenue to the Province while the ongoing maintenance costs will be restricted, in future, to contract payments rather a combination of salaries, operating costs and fixed assets acquisitions.

(b) Knowledge Network of the West Communications Authority

Pursuant to the *Open Learning Agency Act* (S.B.C. 1987 chap. 62, sec. 17 (2)) and Order in Council 25-1988 this corporation has been dissolved and all property and rights transferred to and vested in the Open Learning Agency on April 1, 1988. The new agency is to use open learning methods to provide educational programs and services and will develop and promote open learning education. A portion of its programs and services will be those of the former Knowledge Network.

(c) Medical Services Commission of British Columbia (the Commission)

Until April 1, 1988, all premiums under the Medical Services Plan (the Plan) were remitted to the Commission, with any deficiency in the funds to meet the necessary expenditures to be paid out of the Consolidated Revenue Fund. After that date, amendments to the Medical Service Act Regulations, approved by Order in Council dated March 25, 1988, require that premiums under the Medical Services Plan now be remitted to the Minister of Finance and Corporate Relations. Money is now to be paid out of the Consolidated Revenue Fund of the Province of British Columbia to meet all the needed expenditures for the operation of the Plan.

18. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF ENTITIES RECORDED ON A CONSOLIDATED OR MODIFIED EQUITY BASIS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

CROWN SERVICE CORPORATIONS
RECORDED ON CONSOLIDATED BASIS

British Columbia Buildings Corporation
British Columbia Systems Corporation

PROVINCIAL CORPORATIONS AND AGENCIES
RECORDED ON CONSOLIDATED BASIS

British Columbia Educational Institutions Capital Financing Authority
British Columbia Food Exhibitions Ltd.
British Columbia Health Care Research Foundation
British Columbia Heritage Trust
British Columbia Housing Management Commission
B.C. Pavilion Corporation
British Columbia Petroleum Corporation (reported by Petroleum Corporation Fund)
British Columbia Regional Hospital Districts Financing Authority
British Columbia School Districts Capital Financing Authority
Creston Valley Wildlife Management Authority Trust Fund
Discovery Foundation
Expo 86 Corporation
Health Facilities Association of British Columbia
Knowledge Network of the West Communications Authority
Legal Services Society
Medical Services Commission of British Columbia
Provincial Capital Commission
Provincial Rental Housing Corporation
The Science Council of British Columbia and Secretariat on Science, Research and Development (Science Council of British Columbia)

TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES
RECORDED ON MODIFIED EQUITY BASIS

British Columbia Enterprise Corporation
British Columbia Ferry Corporation
British Columbia Hydro and Power Authority
British Columbia Lottery Corporation
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit
Housing Corporation of British Columbia
Pacific Coach Lines Limited

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF OPERATING RESULTS OF CONSOLIDATED CROWN CORPORATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1988[1]

In Thousands

	1988				1987
	Earnings (losses) per Consolidated Crown Corporations' Financial Statements	*Less* *Accounting Policy Adjustments*[2]		Net Earnings (losses) for the Year	Net Earnings (losses) for the Year
		Fixed Assets	Other		
	$	$	$	$	$
Crown Service Corporations:					
British Columbia Buildings Corporation	22,965	20,646	22,965	(20,646)	(5,007)
British Columbia Systems Corporation	4,231	(4,061)		8,292	(4,866)
	27,196	16,585	22,965	(12,354)	(9,873)
Provincial Corporations and Agencies:					
British Columbia Food Exhibitions Ltd.		(14)	(80)	94	91
British Columbia Health Care Research Foundation	(202)		(764)	562	596
British Columbia Heritage Trust	329	154		175	73
British Columbia Housing Management Commission	534	149		385	823
B.C. Pavilion Corporation		(3,111)	2,133	978	12,389
British Columbia Petroleum Corporation	5,827	(55)		5,882	2,104
British Columbia Place Ltd.					(19,257)
Creston Valley Wildlife Management Authority Trust Fund	53			53	38
Discovery Foundation	(1,769)	(495)	(825)	(449)	(4,725)
Expo 86 Corporation	(18,616)			(18,616)	421,686
Health Facilities Association of British Columbia		(11,554)	608	10,946	5,086
Knowledge Network of the West Communications Authority	(476)	277		(753)	(66)
Legal Services Society	623			623	1,782
Provincial Capital Commission	(377)			(377)	304
Provincial Rental Housing Corporation		(1,334)		1,334	1,932
Science Council of British Columbia	236			236	237
Universities Council					(111)
	(13,838)	(15,983)	1,072	1,073	422,982
Total	13,358	602	24,037	(11,281)	413,109

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[1] The British Columbia Educational Institutions Capital Financing Authority, British Columbia Regional Hospital Districts Financing Authority, British Columbia School Districts Capital Financing Authority and the Medical Services Commission of British Columbia do not generate any earnings or losses and are, therefore, not shown on this schedule.

[2] Accounting policy adjustments are made so that the net earnings (losses) of consolidated entities are calculated in accordance with the accounting policies adopted by the Government as described in Note 1, Basis of Accounting, C 8.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF EQUITY IN COMMERCIAL ENTERPRISES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands 1988				
	British Columbia Hydro and Power Authority	British Columbia Lottery Corporation	Housing Corporation of British Columbia	British Columbia Enterprise Corporation	**Total**
	$	$	$	$	**$**
Earnings (losses) for the year	55,000	166,586	405	2,448	**224,439**
Unremitted earnings (losses) — beginning of year	540,000		2,009		**542,009**
Transfer from (to) Government		(166,586)			**(166,586)**
Unremitted earnings (losses) — end of year	595,000		2,414	2,448	**599,862**
Equity contributed and transferred	(20,193)		1,902		**(18,291)**
Unremitted equity — end of year	574,807		4,316	2,448	**581,571**
Recorded by the Government:					
Shares and other investments				305,020	**305,020**
Amounts Due	8,087			19,733	**27,820**
Total Equity	582,894		4,316	327,201	**914,411**

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF EQUITY IN TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES FOR THE FISCAL YEAR ENDED MARCH 31, 1988[1]

In Thousands

	1988								1987
	British Columbia Ferry Corporation	British Columbia Railway Company	British Columbia Steamship Company (1975) Ltd.	British Columbia Transit	Pacific Coach Lines Limited	**Transportation Companies Total**	**Commercial Enterprises (C 21)**	**Transportation Companies and Commercial Enterprises Total**	**Transportation Companies and Commercial Enterprises Total**
	$	$	$	$	$	**$**	**$**	**$**	**$**
Earnings (losses) for the year before Provincial grants	(55,438)	43,610	(746)	(158,929)	69	**(171,434)**	**224,439**	**53,005**	**(87,278)**
Provincial grants	57,000	10,645	1,936	159,221		**228,802**		**228,802**	**230,583**
Earnings (losses) for the year before extraordinary items	1,562	54,255	1,190	292	69	**57,368**	**224,439**	**281,807**	**143,305**
Extraordinary items					624	**624**		**624**	**1,951**
Net earnings (losses) for the year	1,562	54,255	1,190	292	693	**57,992**	**224,439**	**282,431**	**145,256**
Unremitted earnings (losses) — beginning of year	(51,916)	84,059	(9,534)	4,545	(1,922)	**25,232**	**542,009**	**567,241**	**416,418**
Transfer from (to) Government							**(166,586)**	**(166,586)**	**(159,515)**
Other changes to net equity		(10,308)[3]		(2,285)	(1,175)	**(13,768)**		**(13,768)**	**110,464**
Unremitted earnings (losses) — end of year	(50,354)	128,006	(8,344)	2,552	(2,404)	**69,456**	**599,862**	**669,318**	**512,623**
Equity contributed and transferred	189,863	376,294	17,393	104,827	2,491	**690,868**	**(18,291)**	**672,577**	**701,657**
Unremitted equity — end of year[2]	139,509	504,300	9,049	107,379	87	**760,324**	**581,571**	**1,341,895**	**1,214,280**
Recorded by the Government:									
Shares and other investments	6,851	257,689				**264,540**	**305,020**	**569,560**	**577,613**
Amounts Due		20,542				**20,542**	**27,820**	**48,362**	**79,080**
Total Equity	146,360	782,531	9,049	107,379	87	**1,045,406**	**914,411**	**1,959,817**	**1,870,973**

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[1] This statement should be read in conjunction with Note 5 to the Consolidated Financial Statements.

[2] The increase in unremitted equity from $1,214,280,000 in 1986/87 to $1,341,895,000 in 1987/88 of $127,615,000 is comprised of the net increase in unremitted earnings of $156,695,000 and the net decrease in equity contributed and transferred of $29,080,000. (Refer to C 6).

[3] Dividend paid to the Government.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT TO RECONCILE CORPORATE EQUITY TO EQUITY OF PROVINCE
AS AT MARCH 31, 1988[1]

	In Thousands				
	British Columbia Hydro and Power Authority	British Columbia Ferry Corporation	British Columbia Railway Company	British Columbia Steamship Company (1975) Ltd.	British Columbia Transit
	$	$	$	$	$
Share capital		6,851	257,688		
Contributed surplus	683,000	250,401	510,716	17,594	209,387
Retained earnings (deficit)	595,000	(50,354)	128,006	(8,345)	2,552
Corporate equity	1,278,000	206,898	896,410	9,249	211,939
Unamortized asset appraisal increases		(60,538)			(104,560)
Profit on transactions between consolidated entities	(5,200)				
Contributed and other surpluses not recognized in Government equity until taken into operating results of corporation	(683,000)			(200)	
Unamortized gain on defeasance of entity debt not recognized in Government equity	(14,993)		(134,421)		
Amounts due	8,087		20,542		
Equity of Province	582,894	146,360	782,531	9,049	107,379

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[1] For all other entities on C 21 and C 22, corporate equity and equity of the Province are the same.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1988

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

	In Thousands	
	1988 Net Outstanding[2]	1987 Net Outstanding[2]
Municipalities and other local governments —	$	$
(1) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3	1,222	1,698
(2) Guarantees authorized pursuant to the *Municipal Act*, sec. 854 —		
Debentures	11,480	13,096
Subtotal, municipalities and other local governments	12,702	14,794
Health and education —		
(3) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Student aid loans	46,187	31,046
Simon Fraser University — Debentures	3,765	3,812
Subtotal, health and education	49,952	34,858
Economic development—		
(4) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	1,872	3,049
(5) Guarantees authorized pursuant to the *British Columbia Enterprise Corporation Act*, sec. 6[1]	80,162	29,264
(6) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1] —		
Capital leases	24,872	25,490
1st preferred shares — BC Rail Ltd.	200,000	204,625
(7) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1] —		
Bonds and debentures	51,905	53,656
Capital leases	225,257	180,820
(8) Guarantees authorized pursuant to the *Development Corporation Act*, sec. 15 —		
Bonds and Notes		93,855
Less: held by the British Columbia Housing and Employment Development Financing Authority		(29,129)
(9) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2	1,750	1,430
(10) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1] —		
Notes	36,242	42,427
Capital leases	42,647	43,466
(11) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Vancouver Symphony Orchestra	750	

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1988 — Continued

	In Thousands	
	1988 Net Outstanding[2]	1987 Net Outstanding[2]
	$	$
(12) Indemnities authorized pursuant to the *Financial Administration Act*, sec. 56 —		
W.L.C. Developments Ltd.		4,093
The Terry Fox Medical Research Foundation, *et al*	8,000	8,000
Moli Energy Limited	27,610	20,000
National Homes Limited		43
(13) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1] —		
Bonds and debentures	1,586	2,226
Subtotal, economic development	702,653	683,315
Utilities —		
(14) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1] —		
Bonds and debentures	6,882,700	7,476,923
Grand total, all guaranteed debt	7,648,007	8,209,890
Less: Amounts included above held as investments within the Consolidated Entity[3]	(75,917)	(72,798)
Net total, all guaranteed debt	7,572,090	8,137,092

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[1] *See* Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

[2] Net outstanding guaranteed debt includes gross principal debt and accrued interest less sinking fund balances, and represents the total amount of contingent liability of the Province arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

[3] As a result of Government financing and investment policies, $2 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

SUPPLEMENTARY SCHEDULES TO THE FINANCIAL STATEMENTS AND DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS, STATUTORY APPROPRIATIONS AND SPECIAL FUND AND ACCOUNTS TRANSACTIONS

(Unaudited)

for the fiscal year ended March 31, 1988

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SCHEDULE OF GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
REVENUE BY SOURCE
FOR THE FISCAL YEARS ENDED MARCH 31
(Unaudited)

	1984	1985	1986	1987	1988
	$	$	$	$	$
Taxation Revenue—					
Personal income	1,818,815,006	1,853,296,653	2,073,087,994	2,248,096,283	2,789,965,421
Corporation income	309,470,082	366,164,204	323,481,377	280,646,755	473,407,007
Social service	1,201,338,425	1,331,342,643	1,451,761,470	1,540,776,120	1,463,087,240
Gasoline	370,554,377	411,932,509	354,771,589	317,884,426	380,889,168
Motive fuel use	50,513,372	56,394,694	65,248,415	55,512,732	68,594,943
Tobacco	138,450,501	159,315,452	188,270,554	212,014,503	227,794,625
Property purchase				668,721	140,130,010
Corporation capital	85,782,350	86,998,874	94,340,292	87,205,128	56,761,544
Property (rural areas)	36,789,104	41,008,063	38,203,592	35,798,956	42,740,634
Insurance premium	20,920,174	22,039,794	25,295,256	34,681,187	54,215,088
Hotel room	23,215,930	25,099,624	27,656,537	41,484,460	40,027,685
Horse racing	7,701,216	6,801,580	7,183,734	6,720,064	6,682,356
Succession and gift	(99,762)	159,231	100,004	15,760	9,501
Total Taxation Revenue	**4,063,450,775**	**4,360,553,321**	**4,649,400,814**	**4,861,505,095**	**5,744,305,222**
Natural Resource Revenue—					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum Corporation and natural gas royalties	166,230,913	140,013,142	53,663,385	57,215,426	53,664,809
Permits and fees	70,380,793	97,811,166	133,592,498	68,093,150	92,594,710
Petroleum royalties	96,652,028	100,061,797	86,540,200	44,957,545	51,850,844
Revenue from other minerals	31,616,719	54,223,756	57,190,443	55,585,175	53,587,062
	364,880,453	392,109,861	330,986,526	225,851,296	251,697,425
Forests—					
Logging tax	956,421	4,313,466	5,146,017	8,841,478	31,530,577
Timber sales	103,833,898	97,411,290	93,441,902	103,380,044	350,505,834
Small business enterprise			20,449,791	28,971,611	47,227,650
Forest scaling fees	8,941,426	5,417,582	2,458,346	4,230,579	3,901,481
Lumber Export Tax					278,998,574
Other forest revenue	17,163,860	20,161,932	22,648,501	39,882,565	32,417,225
	130,895,605	127,304,270	144,144,557	185,306,277	744,581,341
Water resources	171,995,181	190,840,415	213,890,683	235,642,576	214,970,741
Wildlife Act — fees and licences	10,916,540	10,658,970	10,530,864	10,791,085	11,708,640
Total Natural Resource Revenue	**678,687,779**	**720,913,516**	**699,552,630**	**657,591,234**	**1,222,958,147**
Other Revenue—					
Sales and services—					
Farm income assurance	31,843,481	26,272,675	24,889,460	15,972,254	12,075,856
Lottery	60,021,992	84,493,299	105,272,970	160,705,588	165,064,316
Land registry fees	31,035,564	27,318,053	33,666,671	37,102,055	17,660,526
Land leases, rentals and fees	12,448,413	13,686,163	25,096,583	25,202,232	28,676,290
Other	48,374,414	49,800,115	32,873,833	42,892,422	48,998,924
	183,723,864	201,570,305	221,799,517	281,874,551	272,475,912
Licences and permits—					
Motor vehicle licences and permits	39,827,653	124,191,583	116,321,485	129,030,240	136,820,946
Other	43,673,900	46,469,541	49,558,137	54,376,324	62,651,162
	83,501,553	170,661,124	165,879,622	183,406,564	199,472,108
Fines and penalties	16,395,065	16,248,367	15,126,079	17,878,554	24,409,228
Income from investments	77,148,502	106,352,207	84,349,718	53,168,912	68,354,701
Sale of salt water ferry assets			60,611,966		
Municipal and other governments	3,876,161	3,325,934	2,804,908	2,504,610	4,595,149
Miscellaneous	113,264,142	59,046,477	56,255,077	50,693,228	61,080,882
Total Other Revenue	**477,909,287**	**557,204,414**	**606,826,887**	**589,526,419**	**630,387,980**

SCHEDULE OF GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
REVENUE BY SOURCE
FOR THE FISCAL YEARS ENDED MARCH 31 — Continued
(Unaudited)

	1984	1985	1986	1987	1988
	$	$	$	$	$
Contributions from Government Enterprises—					
Liquor Distribution Branch	351,525,246	355,898,655	398,375,011	424,786,708	425,039,923
British Columbia Buildings Corporation		4,404,000		2,645,000	22,965,000
British Columbia Ferry Corporation				9,865,728	
British Columbia Railway Company				10,307,540	20,615,080
British Columbia Systems Corporation	19,045				
Pacific Coach Lines					1,175,000
Total Contributions from Government Enterprises	**351,544,291**	**360,302,655**	**398,375,011**	**447,604,976**	**469,795,003**
Contributions from the Federal Government—					
Established programs financing	928,536,000	1,059,490,000	1,091,252,000	1,205,263,000	1,215,270,017
Fiscal stabilization	139,000,000	35,000,000		360,000	
Canada Assistance Plan	543,710,297	572,860,899	595,744,375	611,266,561	630,957,596
Statutory and other subsidies	7,241,818	5,895,275	2,515,831	2,515,831	2,515,831
Other shared costs and grants in aid	137,877,548	98,403,659	114,342,154	152,754,112	147,096,736
Reciprocal Taxation Agreement	16,315,000	19,318,000	21,786,075	21,097,000	24,090,784
Total Contributions from the Federal Government	**1,772,680,663**	**1,790,967,833**	**1,825,640,435**	**1,993,256,504**	**2,019,930,964**
General Fund Revenue	**7,344,272,795**	**7,789,941,739**	**8,179,795,777**	**8,549,484,228**	**10,087,377,316**
Less transfer to Budget Stabilization Fund					717,377,000
Total General Fund Revenue	**7,344,272,795**	**7,789,941,739**	**8,179,795,777**	**8,549,484,228**	**9,370,000,316**

SCHEDULE OF GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988 EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31

(Unaudited)

	1984	1985	1986	1987	1988
	$	$	$	$	$
Health—					
Health—					
Administration	22,774,229	29,453,535	28,754,299	30,735,809	32,580,724
Public Health	142,264,684	156,249,954	164,980,270	175,445,795	163,894,724
Medical, dental and allied services	850,800,449	763,009,622	789,240,574	836,360,808	835,772,679
Hospital care—					
Administration	7,521,149	11,310,172	9,906,298	7,513,228	7,752,320
Provincial mental hospitals	175,921,242	172,548,174	161,421,093	141,269,926	101,893,539
Payments to Local Hospitals	1,326,039,155	1,374,143,276	1,432,800,270	1,669,238,687	1,855,399,314
Total Health	**2,525,320,908**	**2,506,714,733**	**2,587,102,804**	**2,860,564,253**	**2,997,293,300**
Social Services—					
Administration	119,281,030	131,537,031	127,458,890	141,806 681	152,431,897
Aid to aged persons	34,036,131	32,699,283	28,437,247	25,513,493	31,703,588
Social assistance	1,112,692,519	1,176,985,039	1,221,562,834	1,196,612,636	1,245,270,381
Child welfare	139,602,469	132,483,059	138,479,152	137,656,858	166,014,761
Labour relations, industrial conciliation and arbitration	10,676,348	10,794,423	10,962,155	10,840,428	14,961,519
Total Social Services	**1,416,288,497**	**1,484,498,835**	**1,526,900,278**	**1,512,430.096**	**1,610,382,146**
Education—					
Administration	14,244,754	14,304,813	10,666,751	9,916,462	7,634,898
Schools operated by local authorities—					
Operating grants	631,202,171	651,171,481	661,004,992	788,066,401	963,012,059
Home-owner grants (school-levy portion)	220,204,268	224,455,559	230,165,697	234,764,051	240,894,404
Aids and services	26,035,343	27,881,712	26,780,472	40,199,189	77,477,529
Universities, colleges, vocational and other schools	698,067,941	654,513,528	661,277,198	694,585,112	750,081,341
Independent schools	37,901,416	24,866,464	27,065,476	28,658,064	42,034,978
Education of the handicapped	7,998,267	8,127,611	13,450,994	9,300,502	7,243,636
Teachers' pension and unemployment insurance	104,792,441	105,614,187	104,810,831	108,425,188	115,291,576
Total Education	**1,740,446,601**	**1,710,935,355**	**1,735,222,411**	**1,913,914,969**	**2,203,670,421**
Transportation and Communications—					
Highways, roads, bridges and airports	670,432,825	644,728,658	1,004,244,246	873,026,396	678,627,813
Waterways, ferries, docks and wharves	36,400,569	35,478,210	26,557,394	11,808,956	11,980,109
British Columbia Ferries	47,821,333	47,821,433	44,821,375	61,821,300	61,821,300
British Columbia Railway	77,000,000	37,809,461	5,425,000	13,611,073	15,650,000
British Columbia Steamship Co. (1975) Ltd.				15,150,000	
Total Transportation and Communications	**831,654,727**	**765,837,762**	**1,081,048,015**	**975,417,725**	**768,079,222**
Natural Resources, Trade and Industrial Development—					
Fish and game	20,514,639	20,823,445	22,892,529	24,915,231	27,766,230
Forests (including fire suppression)	233,964,389	251,798,540	368,215,195	322,111,104	410,565,231
Land-settlement and agriculture	159,051,812	139,275,913	142,956,614	124,513,929	116,573,788
Minerals and mines	17,791,913	23,056,108	19,311,350	25,978,231	27,680,022
Water resources	50,382,283	41,203,848	39,995,294	43,920,413	64,516,425
Trade and industrial development	60,756,715	52,351,550	66,510,413	73,498,777	73,917,431
Total Natural Resources, Trade and Industrial Development	**542,461,751**	**528,509,404**	**659,881,395**	**614,937,685**	**721,019,127**

SCHEDULE OF GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
EXPENDITURE BY FUNCTION
FOR THE FISCAL YEARS ENDED MARCH 31 — Continued
(Unaudited)

	1984	1985	1986	1987	1988
	$	$	$	$	$
Protection of Persons and Property—					
Law enforcement	142,332,993	146,487,760	144,661,786	158,372,837	169,538,415
Corrections	110,644,158	107,003,400	115,404,274	118,885,197	125,693,223
Police protection	73,930,829	75,249,966	79,935,717	87,073,490	95,393,063
Registration, regulation, inspection and trusteeship	87,293,868	82,518,108	87,114,979	88,925,499	90,217,514
Total Protection of Persons and Property	**414,201,848**	**411,259,234**	**427,116,756**	**453,257,023**	**480,842,215**
Aid to Local Government—					
Grants in aid of local government	215,796,116	209,537,981	212,778,382	221,346,921	231,698,681
Transit subsidy	84,188,223	68,365,757	75,660,369	160,757,156	159,601,526
Planning and development	5,169,428	4,850,063	5,302,879	5,134,977	6,586,017
University Endowment Lands	3,749,909	3,830,217	4,159,415	5,082,978	4,627,632
Total Aid to Local Government	**308,903,676**	**286,584,018**	**297,901,045**	**392,322,032**	**402,513,856**
Debt Servicing[1]	**112,594,092**	**274,580,712**	**341,893,816**	**393,580,609**	**525,277,283**
General Government—					
Administrative	133,730,634	158,863,885	145,260,101	164,680,727	157,392,875
Legislative—					
Elections	10,828,286	2,610,532	5,588,119	12,279,343	753,658
Legislative Assembly and Government House	9,553,189	8,242,061	10,455,929	18,603,382	19,348,845
Total General Government	**154,112,109**	**169,716,478**	**161,304,149**	**195,563,452**	**177,495,378**
Housing—					
Home-owner grants (non school-levy portion)	42,842,938	43,636,096	44,746,196	45,718,686	42,510,000
Home-acquisition	23,560,828	6,313,104	18,987	7,800	
Renters' grants	467,247				
Other	30,233,951	22,974,204	43,121,944	56,175,232	21,851,807
Total Housing	**97,104,964**	**72,923,404**	**87,887,127**	**101,901,718**	**64,361,807**
Recreational and Cultural Services—					
Archives, art galleries, museums and libraries	18,818,513	17,344,553	16,497,913	23,410,656	20,414,989
Parks, beaches and other recreational areas	36,555,733	34,703,639	44,922,755	37,665,200	42,804,270
Physical culture	3,825,833	2,970,474	2,941,602	2,764,086	4,908,371
Other	4,276,696	3,854,297	3,094,030	2,817,868	3,101,878
Total Recreational and Cultural Services	**63,476,775**	**58,872,963**	**67,456,300**	**66,657,810**	**71,229,508**
Transfer of Lottery Fund Special Accounts balance to Budget Stabilization Fund					**25,528,582**
Other—					
Provincial emergencies	5,821,533	9,201,355	13,809,774	2,896,479	2,361,589
Special Employment Program	38,243,518	10,635,792	9,516,490	22,021,703	6,112,759
Interest on deposits and revenue refunds	898,997	1,311,097	2,459,889	5,968,197	2,226,198
Lottery Fund grants	56,761,841	49,175,942	79,530,884	286,735,044	92,403,423
Crown corporation grants and other payments	46,228,520	439,968,934	10,000,000		10,012,653
Transfer of property to British Columbia Buildings Corporation	392,104	2,961,009	2,109,735	481,120	
British Columbia Development Corporation — Valuation Adjustment			54,618,300		
Sundry	1,439,707	127,700	530,397		124,000
Total Other	**149,786,220**	**513,381,829**	**172,575,469**	**318,102,543**	**113,240,622**
Total Expenditure	**8,356,352,168**	**8,783,814,727**	**9,146,289,565**	**9,798,649,915**	**10,160,933,467**

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[1] Debt servicing does not include interest on borrowings to finance fiscal agency loans.

SCHEDULE OF GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988 EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION FOR THE FISCAL YEAR ENDED MARCH 31, 1988

(Unaudited)

Ministry	Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Less Recoveries $	Total Expenditures $
Legislation	8,356,003	3,061,472	379,285	137,000	3,788,629		15,722,389
Auditor General	3,621,574	758,569	201,477	40,000		(131,089)	4,490,531
Ombudsman	1,683,508	706,010	69,695				2,459,213
Office of the Premier	3,109,804	3,458,012	115,464	115,000			6,798,280
Advanced Education and Job Training	12,555,793	7,514,139	1,105,669	782,723,240	2,713,846	(642,968)	805,969,719
Agriculture and Fisheries	17,698,153	9,924,682	1,500,374	14,487,034	26,891,302	(5,031,489)	65,470,056
Attorney General	167,597,017	133,640,325	9,172,827	144,471,990	1,725,262	(21,131,895)	435,475,526
Economic Development	13,769,967	12,516,558	14,343,702	18,266,398	5,571,906	(3,292,932)	61,175,599
Education	12,897,026	39,207,677	1,866,101	1,817,866,263	810,491	(494,587,379)	1,378,060,179
Energy, Mines and Petroleum Resources	17,130,602	14,039,309	2,040,119	5,189,335	91,844	(846,056)	37,645,153
Environment and Parks	66,742,326	53,656,856	13,028,203	832,573		(1,317,453)	132,942,505
Finance and Corporate Relations	33,970,305	22,723,031	4,827,291	6,749,311	1,798,025	(4,753,397)	65,314,566
Forests and Lands	149,497,670	252,763,504	22,822,193	3,730,550		(19,931)	428,793,986
Health	224,198,850	108,468,477	9,308,968	2,910,371,714	41,371	(23,255,919)	3,229,133,461
Labour and Consumer Services	18,609,507	8,680,870	2,244,547	87,042	282,759	(4,867,168)	25,037,557
Municipal Affairs	17,312,397	6,472,025	845,803	390,973,442	73,729	(109,844)	415,567,552
Provincial Secretary and Government Services	91,248,350	13,553,986	6,188,412	275,014	1,485,781	(17,124,279)	95,627,264
Social Services and Housing	140,869,157	51,068,166	5,419,306	1,179,593,262	5,185,994	(3,148,551)	1,378,987,334
Tourism, Recreation and Culture	13,457,458	23,710,072	895,226	15,415,704		(16,838)	53,461,622
Transportation and Highways	224,266,715	241,557,554	257,042,271	82,768,375	355,493	(619,214)	805,371,194
Other Appropriations	33,959,897	5,727,661	300,588	102,715,142	823,187,041	(248,460,548)	717,429,781
Combined Expenditure	1,272,552,079	1,013,208,955	353,717,521	7,476,808,389	874,003,473	(829,356,950)	10,160,933,467
Comparative — 1987 Combined Expenditure	1,175,284,453	1,008,459,990	478,851,125	7,291,701,246	729,146,155	(884,793,054)	9,798,649,915

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1988

(Unaudited)

PUBLIC DEBT

Public debt represents direct debt obligations for the purpose of the Province of British Columbia and fiscal agency borrowings. Fiscal agency borrowings represent borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15).

I **For the purpose of the Province of British Columbia**

	April 1/87	Issues	Retirements	March 31/88	Net increase or (decrease) 1988	Net increase or (decrease) 1987
	$	$	$	$	$	$
Short-term Promissory Notes	593,421,973	3,992,415,565	4,378,443,093	207,394,445	(386,027,528)	330,382,387
Treasury Bills	650,000,000	2,930,000,000	2,800,000,000	780,000,000	130,000,000	(130,000,000)
Province of British Columbia Notes and Bonds	3,849,465,993	737,629,000	208,122,283	4,378,972,710	529,506,717	1,466,562,154
Total	5,092,887,966	7,660,044,565	7,386,565,376	5,366,367,155	273,479,189	1,666,944,541

Short-term Promissory Notes

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics:

- — the principal amount of Notes outstanding at any time, for the purpose of the Province of British Columbia may not exceed $1.15 billion in Canadian funds.
- — the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- — the Notes mature in 365 days or less.

Treasury Bills

Treasury bills are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

- — issued at a discount in lieu of interest payments
- — maturity: 91 days
- — issued in Canadian currency
- — transferrable
- — bought and sold on the open market

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/87 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/88 $	Interest and Redemption Provisions
Sept. 8, 1987	Sept. 8, 1982	15.50	Note	BC-D	100,000,000		100,000,000		*Interest payable semi-annually, not redeemable prior to maturity.*
Nov. 15, 1987	Sept. 27, 1982	6.75	Note	BC-G	1,000,000		1,000,000		*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 15, 1987	Sept. 27, 1982	4.75	Note	BC-H	30,000,000		30,000,000		*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 15, 1987	Sept. 27, 1982	6.875	Note	BC-I	15,000,000		15,000,000		*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 1, 1988	June 15, 1984	4.875	Note	P-BCR-G(C)1	261,020		261,020		*Interest payable semi-annually, serial redemption annually to March 1, 1988.*
Mar. 31, 1988	Mar. 31, 1983	11.375	Bonds	PRA	26,100,000		26,100,000		*Interest payable semi-annually, not redeemable prior to maturity.*
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000			50,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Aug. 23, 1988	Aug. 23, 1983	11.50	Notes	PRB	100,000,000			100,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Apr. 26, 1989	Apr. 26, 1984	12.40	Notes	BCSF-1[2]	194,262,982		10,568,287	183,694,695	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring payments are imposed or levied.*
June 2, 1989	Mar. 29, 1985	7.26	Note	P-Y5	4,264,000			4,264,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981 For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/87	Issues	Retirements[1]	Amount Outstanding Mar. 31/88	Interest and Redemption Provisions
		%			$	$	$	$	
June 2, 1989	Mar. 29, 1985	7.26	Note	P-H4	5,000,000			5,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Aug. 21, 1989	Aug. 21, 1987	8.00	Note	PRT		30,000,000		30,000,000	*Interest payable semi-annually at 8.00% minus an inflation factor based on a revalued principal, not redeemable prior to maturity.*
Oct. 1, 1989	Oct. 1, 1984	12.75	Note	PRE	35,000,000			35,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-Y6	4,916,000			4,916,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-H6	4,920,000			4,920,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-Y7	5,367,000			5,367,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-H6A	3,000,000			3,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Dec. 8, 1989	Mar. 29, 1985	7.83	Note	P-YA	6,468,000			6,468,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*

Jan. 5, 1990	Mar. 29, 1985	8.17	Note	P-YB	6,391,000		6,391,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Feb. 2, 1990	Mar. 29, 1985	8.33	Note	P-YC	3,094,000		3,094,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Feb. 2, 1990	Nov. 6, 1986	8.33	Note	P-HA	3,000,000		3,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Mar. 3, 1990	Mar. 29, 1985	8.29	Note	P-YD	10,319,000		10,319,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Mar. 3, 1990	Nov. 6, 1986	8.29	Note	P-HB	3,000,000		3,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-HC	5,000,000		5,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-YE	3,155,000		3,155,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Apr. 15, 1990	Apr. 15, 1985	12.00	Notes	BCEC-4	125,000,000		125,000,000	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
May 1, 1990	Nov. 6, 1986	7.85	Note	P-YF	6,000,000		6,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Aug. 1, 1990	Mar. 29, 1985	8.08	Note	P-BB	6,000,000		6,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Aug. 1, 1990	July 31, 1987	8.08	Note	P-BH		6,000,000	6,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Nov. 1, 1990	Nov. 6, 1986	7.91	Note	P-CH	1,500,000		1,500,000	*Interest payable semi-annually, not redeemable prior to maturity.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/87	Issues	Retirements[1]	Amount Outstanding Mar. 31/88	Interest and Redemption Provisions
		%			$	$	$	$	
Nov. 1, 1990	Nov. 16, 1987	7.91	Note	P-BC		10,500,000		10,500,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	237,978,338			237,978,338	*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 18, 1990	Dec. 18, 1986	9.375	Notes	BCEC-6	150,000,000			150,000,000	*Interest payable annually, redeemable in whole at the option of the Province, extendable to December 1994.*
Dec. 22, 1990	Dec. 22, 1986	8.50	Notes	PRO	100,000,000			100,000,000	*Interest payable semi-annually, not redeemable prior to maturity, extendable to December 22, 2002 at 8¼% semi-annual interest.*
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-DH	5,000,000			5,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-BD	10,000,000			10,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 1, 1991	Mar. 29, 1985	6.79	Note	P-BE	3,000,000			3,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 1, 1991	Nov. 6, 1986	6.79	Note	P-EH	3,000,000			3,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-FH	3,000,000			3,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-BF	6,000,000			6,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*

June 1, 1991	June 15, 1984	5.75	Note	P-BCR J(C)-1	14,000,000		14,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
June 15, 1991	Mar. 29, 1985	7.08	Note	P-BG	7,000,000		7,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
June 15, 1991	Nov. 6, 1986	7.08	Note	P-GH	3,000,000		3,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
July 6, 1991	July 6, 1984	13.50	Note	BCEC-2	68,000,000		68,000,000	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Aug. 1, 1991	June 15, 1984	7.66	Note	P-BCR U(C)1	10,000,000		10,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Aug. 15, 1991	Aug. 15, 1986	Floating Rate	Note	PRM	157,000,000		157,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Sept. 1, 1991	June 15, 1984	5.75	Note	P-BCR K(C)-1	7,500,000		7,500,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Sept. 15, 1991	Mar. 29, 1985	7.54	Note	P-BH	10,000,000		10,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Sept. 15, 1991	Nov. 6, 1986	7.54	Note	P-HH	10,000,000		10,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Sept. 15, 1991	Oct. 30, 1987	3.75	Note	P-C		3,000,000	3,000,000	*Interest payable semi-annually redeemable in whole or in part at the option of the lender.*
Nov. 1, 1991	Mar. 29, 1985	7.14	Note	P-BJ	899,000		899,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Nov. 1, 1991	July 31, 1987	7.145	Note	P-HJ		5,000,000	5,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Nov. 10, 1991	July 31, 1987	7.14	Note	P-YG		9,101,000	9,101,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Nov. 27, 1991	Nov. 27, 1986	9.25	Note	PRN	195,173,000		195,173,000	*Interest payable semi-annually, not redeemable prior to maturity.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/87	Issues	Retirements¹	Amount Outstanding Mar. 31/88	Interest and Redemption Provisions
		%			$	$	$	$	
Nov. 29, 1991	Nov. 29, 1984	12.25	Note	BCEC-3	100,000,000			100,000,000	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied*
Dec. 30, 1991	Nov. 6, 1986	6.93	Bond	P-BK	5,000,000			5,000,000	*Interest payable semi-annually, not redeemable prior to maturity*
Feb. 10, 1992	July 31, 1987	6.75	Note	P-HK		4,928,000		4,928,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender*
Mar. 1, 1992	July 31, 1987	6.90	Note	P-YH		8,000,000		8,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender*
Apr. 15, 1992	June 15, 1984	6.00	Note	P-BCR M(C)-1	10,000,000			10,000,000	*Interest payable semi-annually, callable April 15, 1987 or any date thereafter, redeemable in whole or in part at the option of the lender*
May 10, 1992	Nov. 16, 1987	7.38	Note	P-YJ		7,014,000		7,014,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender*
May 21, 1992	Oct. 30, 1987	4.00	Note	P-D		1,000,000		1,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender*
June 15, 1992	Oct. 30, 1987	4.00	Note	P-E		1,000,000		1,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender*

July 2, 1992	July 31, 1987	7.45	Note	P-BL		7,000,000	7,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender*
Aug. 10, 1992	July 31, 1987	7.49	Note	P-YK		6,260,000	6,260,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender*
Aug. 10, 1992	July 31, 1987	7.49	Note	P-HN		2,500,000	2,500,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender*
Sept. 7, 1992	July 31, 1987	7.50	Note	P-YL		5,000,000	5,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender*
Sept. 15, 1992	Oct. 30, 1987	4.00	Note	P-F		1,500,000	1,500,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender*
Sept. 15, 1992	Oct. 30, 1987	5.00	Note	P-MD		18,724,000	18,724,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Sept. 15, 1992	Oct. 30, 1987	5.00	Note	P-N		10,000,000	10,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Oct. 10, 1992	July 31, 1987	7.49	Note	P-YM		5,000,000	5,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Oct. 25, 1992	Oct. 25, 1985	10.76	Note	BCJY-3	28,595,000		28,595,000	*Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Nov. 10, 1992	Nov. 16, 1987	7.51	Note	P-YN		8,907,000	8,907,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Dec. 8, 1992	July 31, 1987	7.38	Note	P-YO		8,199,000	8,199,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Jan. 10, 1993	July 31, 1987	7.26	Note	P-YP		4,627,000	4,627,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981 For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/87	Issues	Retirements[1]	Amount Outstanding Mar. 31/88	Interest and Redemption Provisions
		%			$	$	$	$	
Feb. 9, 1993	June 15, 1984	7.25	Note	P-BCR R1(C)1	5,658,000			5,658,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Mar. 1, 1993	Nov. 6, 1986	5.00	Bond	P-C	15,000,000			15,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 3, 1993	Mar. 3, 1988	9.25	Bond	BCEC-7		117,347,000		117,347,000	*Interest payable semi-annually, redeemable in whole at the option of the Province.*
Mar. 8, 1993	July 31, 1987	7.23	Note	P-HQ		6,500,000		6,500,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCJY-4[3]	40,000,000			40,000,000	*Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCJY-5[3]	47,520,000			47,520,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Apr. 13, 1993	Apr. 2, 1986	9.20	Note	PRL	84,268,290		9,988,214	74,280,076	*Interest payable semi-annually, serial redemption.*
Apr. 23, 1993	Apr. 23, 1985	11.41	Note	BCJY-2[3]	40,223,950			40,223,950	*Interest payable semi-annually, redeemable in whole or in part at the option of the Province.*
May 1, 1993	Nov. 6, 1986	5.25	Bond	P-D	25,000,000			25,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*

May 9, 1993	July 31, 1987	7.34	Note	P-YQ		10,000,000		10,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
June 1, 1993	Nov. 6, 1986	5.25	Bond	P-F	10,000,000			10,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
June 7, 1993	June 15, 1984	7.48	Note	P-BCR RA1(C)1	4,000,000			4,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
June 7, 1993	July 31, 1987	7.48	Note	P-HR		6,000,000		6,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
June 8, 1993	June 15, 1984	7.48	Note	P-BCR RA2(C)1	11,000,000			11,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Oct. 10, 1993	June 15, 1984	7.61	Note	P-BCR R3(C)1	8,189,000			8,189,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Oct. 15, 1993	Nov. 6, 1986	5.25	Bond	P-G	15,000,000			15,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Province.*
Oct. 20, 1993	Oct. 20, 1983	12.00	Bonds	PRC	150,000,000			150,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Oct. 29, 1993	Oct. 29, 1986	10.67	Note	BCJY-7[3]	12,500,000	12,500,000		25,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Oct. 29, 1993	Oct. 29, 1986	Floating Rate	Note	BCJY-8[3]	12,500,000		12,500,0000		*Interest payable annually, not redeemable prior to maturity.*
Oct. 29, 1993	Oct. 29, 1986	8.00	Note	BCJC-5	25,000,000			25,000,000	*Interest payable semi-annually, redeemable in whole if taxation laws requiring additional payments are imposed or levied.*
Dec. 9, 1993	Dec. 9, 1983	12.00	Bonds	BCEC-1	125,000,000			125,000,000	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-AH	7,000,000			7,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/87	Issues	Retirements[1]	Amount Outstanding Mar. 31/88	Interest and Redemption Provisions
		%			$	$	$	$	
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-Z	7,000,000			7,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Apr. 1, 1994	June 15, 1984	4.50	Note	P-BCR H(C)1	13,051,000		710,000	12,341,000	*Interest payable semi-annually, callable at 99.21 prior to April 1, 1985; thereafter price increases annually on April 1 until 1993; callable at 100 on or after April 2, 1993. U.S. par value $10,000,000.*
Sept. 9, 1994	June 15, 1984	8.92	Note	P-BCR R4(C)1	10,000,000			10,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Sept. 10, 1994	June 15, 1984	8.92	Note	P-BCR R5(C)1	2,681,000			2,681,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	225,000,000			225,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Aug. 7, 1995	June 15, 1984	8.93	Note	P-BCR R6(C)1	10,000,000			10,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Aug. 8, 1995	June 15, 1984	8.93	Note	P-BCR R7(C)1	7,264,000			7,264,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Sept. 9, 1995	June 15, 1984	9.16	Note	P-BCR R8(C)1	5,000,000			5,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*

Oct. 10, 1995	June 15, 1984	9.34	Note	P-BCR R9(C)1	13,197,000		13,197,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Dec. 30, 1995	June 15, 1984	7.54	Note	P-BCR P(C)1	15,000,000		15,000,000	*Interest payable semi-annually, callable December 30, 1988 or any interest payment date thereafter, in whole or in part.*
Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	10,000,000		10,000,000	*Interest payable annually, annual instalments of $1,000,000 payable Jan. 31, 1991–95, balance due Jan. 31, 1996.*
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6[3]	39,400,000		39,400,000	*Interest payable semi-annually, not redeemable prior to maturity.*
May 6, 1996	May 6, 1986	9.25	Note	BCEC-5	150,000,000		150,000,000	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
July 2, 1996	June 15, 1984	7.26	Note	P-BCR T(C)-1	20,000,000		20,000,000	*Interest payable semi-annually, callable July 2, 1991 or any interest payment date thereafter, in whole or in part.*
July 9, 1996	June 15, 1984	8.97	Note	P-BCR R10(C)1	5,000,000		5,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Aug. 10, 1996	June 15, 1984	8.98	Note	P-BCR R11(C)1	10,000,000		10,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Sept. 10, 1996	June 15, 1984	9.07	Note	P-BCR R12(C)1	19,962,000		19,962,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Dec. 1, 1996	June 15, 1984	16.875	Note	P-BCR AS-U(C)1	9,568,993	1,098,131	8,470,862	*Interest payable semi-annually, serial redemption December 1, 1986–1995. U.S. par value $6,864,000.*
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	195,000,000		195,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/87	Issues	Retirements[1]	Amount Outstanding Mar. 31/88	Interest and Redemption Provisions
		%			$	$	$	$	
Mar. 30, 1997	June 15, 1984	7.08	Note	P-BCR V(C)-1	24,000,000			24,000,000	*Interest payable semi-annually, callable March 30, 1990 or any interest payment date thereafter, in whole or in part.*
May 4, 1997	June 15, 1984	9.22	Note	P-BCR R13(C)-1	17,000,000			17,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
June 10, 1997	June 15, 1984	9.18	Note	P-BCR R14(C)1	15,000,000			15,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
June 15, 1997	June 15, 1984	7.38	Note	P-BCR X(C)-1	10,000,000			10,000,000	*Interest payable semi-annually, callable June 15, 1990 or any interest payment date thereafter, in whole or in part.*
July 15, 1997	June 15, 1984	7.45	Note	P-BCR Z(C)-1	15,000,000			15,000,000	*Interest payable semi-annually, callable July 15, 1990 or any interest payment date thereafter, in whole or in part.*
Nov. 25, 1997	Nov. 25, 1987	10.25	Bonds	PRV		122,022,000		122,022,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Apr. 9, 1998	Apr. 9, 1987	7.75	Bonds	PRS		300,000,000		300,000,000	*Interest payable semi-annually, retractable April 9, 1990. Interest rate after April 9, 1990 is 8.25.*
June 1, 1998	June 15, 1984	7.98	Note	P-BCR AB(C)-1	7,000,000			7,000,000	*Interest payable semi-annually, callable June 1, 1990.*

Sept. 1, 1998	June 15, 1984	8.00	Note	P-BCR AC(C)-1	10,000,000	10,000,000	*Interest payable semi-annually, callable September 1, 1991 or any interest payment date thereafter, in whole or in part.*
Nov. 1, 1998	June 15, 1984	8.125	Note	P-BCR AD(C)-1	20,000,000	20,000,000	*Interest payable semi-annually, callable November 1, 1991 or any interest payment date thereafter, in whole or in part.*
June 1, 1999	June 15, 1984	9.45	Note	P-BCR AE(C)-1	10,000,000	10,000,000	*Interest payable semi-annually, callable June 1, 1992 or any interest payment date thereafter, in whole or in part.*
June 8, 1999	June 15, 1984	10.02	Note	P-BCR R15(C)-1	28,876,000	28,876,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Aug. 15, 1999	June 15, 1984	10.36	Note	P-BCR AF(C)-1	20,000,000	20,000,000	*Interest payable semi-annually, callable August 15, 1992 or any interest payment date thereafter, in whole or in part.*
Sept. 10, 1999	June 15, 1984	10.22	Note	P-BCR R16(C)-1	12,500,000	12,500,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Oct. 15, 1999	June 15, 1984	10.40	Note	P-BCR AH(C)-1	8,000,000	8,000,000	*Interest payable semi-annually, callable October 15, 1992 or any interest payment date thereafter, in whole or in part.*
June 19, 2000	June 15, 1984	9.75	Note	P-BCR AK(C)-1	50,000,000	50,000,000	*Interest payable semi-annually, callable June 14, 1993 or any interest payment date thereafter, in whole or in part.*
Nov. 3, 2000	June 15, 1984	10.50	Note	P-BCR AL(C)-1	50,000,000	50,000,000	*Interest payable semi-annually, callable November 3, 1993 or any interest payment date thereafter, in whole or in part.*
Jan. 15, 2001	June 15, 1984	10.40	Note	P-BCR AM(C)-1	50,000,000	50,000,000	*Interest payable semi-annually, callable January 15, 1994 or any interest payment date thereafter, in whole or in part.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/87 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/88 $	Interest and Redemption Provisions
Sept. 20, 2001	June 15, 1984	9.75	Note	P-BCR AN(C)-1	75,000,000			75,000,000	*Interest payable semi-annually, callable September 20, 1994 or any interest payment date thereafter, in whole or in part.*
Jan. 15, 2002	June 15, 1984	9.05	Note	P-BCR AP(C)-1	30,000,000			30,000,000	*Interest payable semi-annually, callable June 15, 1995 or any interest payment date thereafter, in whole or in part.*
Feb. 28, 2005	June 15, 1984	12.75	Note	P-BCR AQ(C)-1	45,000,000			45,000,000	*Interest payable semi-annually, callable February 28, 1998 or any interest payment date thereafter, in whole or in part.*
Dec. 10, 2006	Dec. 11, 1986	8.18	Debenture	PRP	41,736,455		770,810	40,965,645	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Total Issues					3,846,259,028	737,629,000	207,996,462	4,375,891,566	
Assumption of obligations of David Thompson University Centre on wind-up					3,206,965		125,821	3,081,144	
					3,849,465,993	737,629,000	208,122,283	4,378,972,710	
Less: Sinking fund balances								(156,489,974)	
								4,222,482,736	
Less: Unamortized discount								(179,939,118)	
TOTAL								4,042,543,618	

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[1] Includes exchange adjustments on those series that are payable in a foreign currency. These series are translated to Canadian dollars at the exchange rate prevailing at the year-end.

[2] BCSF-1 are notes payable in Swiss Francs totalling 325 million Francs (1987: 325 million Francs) which have been hedged to $149 million U.S. (1986: $149 million U.S.) through a currency exchange agreement.

[3] The BCJY series are notes payable in Japanese Yen totalling 31.1 billion Yen (1987: 31.1 billion Yen) which have been hedged to $220.7 million Canadian (1987: $220.7 million Canadian) through currency exchange agreements.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

II For the purpose of the Fiscal Agency Loans

	April 1/87	Issues	Retirements	March 31/88	Net increase	
					1988	1987
	$	$	$	$	$	$
Short-term Promissory Notes	1,006,500,156	5,830,674,221	5,804,220,291	1,032,954,086	26,453,930	157,925,962
Province of British Columbia Notes, Bonds and Debentures	1,278,578,182	381,030,000	—	1,659,608,182	381,030,000	258,879,000
Total	2,285,078,338	6,211,704,221	5,804,220,291	2,692,562,268	407,483,930	416,804,962

Short-term Promissory Notes

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics:

- — the principal amount of Notes outstanding at any time, for the purpose of fiscal agency arrangements, may not exceed $2.5 billion in Canadian funds,
- — the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- — the Notes mature in 365 days or less.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/87 $	Issues[1] $	Retirements $	Amount Outstanding Mar. 31/88 $	Interest and Redemption Provisions
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000			50,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
June 20, 1989	June 20, 1984	9.96[2]	Notes	FRN-1	20,000,000			20,000,000	*Interest payable quarterly, not redeemable prior to maturity.*
Oct. 1, 1989	Oct. 1, 1984	12.75	Notes	PRE	65,000,000			65,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Feb. 6, 1990	Feb. 6, 1985	10.75	Notes	PRF	200,000,000			200,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	12,021,662			12,021,662	*Interest payable semi-annually, not redeemable prior to maturity.*
July 6, 1991	July 6, 1984	13.50	Notes	BCEC-2	32,000,000			32,000,000	*Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Aug. 15, 1991	Aug. 15, 1986	9.00	Notes	PRM	73,000,000			73,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Nov. 27, 1991	Nov. 27, 1986	9.25	Notes	PRN	54,827,000			54,827,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 3, 1993	Mar. 3, 1988	9.25	Bonds	BCEC-7		32,653,000		32,653,000	*Interest payable annually, redeemable in whole at the option of the Province.*
Mar. 27, 1993	Mar. 27, 1986	9.45	Notes	BCJY-4[3]	10,000,000			10,000,000	*Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*

Apr. 8, 1993	Apr. 8, 1986	9.10	Notes	BCJY-5[3]	2,480,000		2,480,000	*Interest payable semi-annually, not redeemable prior to maturity.*
July 30, 1994	July 30, 1984	13.65	Notes	BCJY-1[3]	54,794,520		54,794,520	*Interest payable semi-annually, semi-annual principal repayments equal to 9% of the aggregate principal amount of the loan outstanding commencing July 31, 1989, balance due July 30, 1994, redeemable in whole or in part at the option of the Province subject to certain restrictions.*
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	25,000,000		25,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Jan. 31, 1996	Jan. 31, 1984	12.25	Notes	BCJC-3	14,000,000		14,000,000	*Interest payable annually, annual instalments of $1,400,000 payable Jan. 31, 1991–1995, balance due Jan. 31, 1996.*
Apr. 15, 1996	Apr. 15, 1986	8.41	Notes	BCJY-6[3]	15,600,000		15,600,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	55,000,000		55,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Nov. 25, 1997	Nov. 25, 1987	10.25	Bonds	PRV		152,978,000	152,978,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 1, 1998	Dec. 1, 1983	11.125	Bonds	BCJC-1	50,000,000		50,000,000	*Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Nov. 10, 2003	Nov. 10, 1983	11.65	Debenture	BCCP-1	10,000,000		10,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Apr. 2, 2004	Apr. 2, 1984	12.60	Debenture	BCCP-2	32,073,000		32,073,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/87	Issues[1]	Retirements	Amount Outstanding Mar. 31/88	Interest and Redemption Provisions
		%			$	$	$	$	
May 10, 2004	May 10, 1984	13.48	Debenture	BCCP-3	59,292,000			59,292,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
June 8, 2004	June 8, 1984	13.70	Debenture	BCCP-4	52,871,000			52,871,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
July 10, 2004	July 10, 1984	13.80	Debenture	BCCP-5	29,402,000			29,402,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Aug. 7, 2004	Aug. 7, 1984	14.06	Debenture	BCCP-6	24,732,000			24,732,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Sept. 10, 2004	Sept. 10, 1984	13.20	Debenture	BCCP-7	16,950,000			16,950,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Nov. 7, 2004	Nov. 7, 1984	12.96	Debenture	BCCP-8	16,923,000			16,923,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*

Apr. 10, 2005	Apr. 10, 1985	12.57	Debenture	BCCP-9	36,790,000		36,790,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
May 10, 2005	May 10, 1985	12.15	Debenture	BCCP-10	50,612,000		50,612,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
July 10, 2005	July 10, 1985	10.86	Debenture	BCCP-11	37,748,000		37,748,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Aug. 9, 2005	Aug. 9, 1985	10.99	Debenture	BCCP-12	24,490,000		24,490,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Aug. 8, 2006	Aug. 8, 1986	9.50	Debenture	BCCP-13	19,257,000		19,257,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Sept. 10, 2006	Sept. 10, 1986	9.54	Debenture	BCCP-14	31,472,000		31,472,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Oct. 10, 2006	Oct. 10, 1986	9.36	Debenture	BCCP-15	15,091,000		15,091,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Nov. 10, 2006	Nov. 10, 1986	9.64	Debenture	BCCP-16	33,400,000		33,400,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981 For the Fiscal Year Ended March 31, 1988—Continued

(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/87	Issues[1]	Retirements	Amount Outstanding Mar. 31/88	Interest and Redemption Provisions
		%			$	$	$	$	
Mar. 10, 2007	Mar. 10, 1987	9.04	Debenture	BCCP-17	28,752,000			28,752,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Apr. 10, 2007	Apr. 10, 1987	9.12	Debenture	BCCP-18		25,055,000		25,055,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
May 8, 2007	May 8, 1987	9.13	Debenture	BCCP-19		59,286,000		59,286,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
June 10, 2007	June 10, 1987	9.88	Debenture	BCCP-20		68,932,000		68,932,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
July 10, 2007	July 10, 1987	9.83	Debenture	BCCP-21		22,187,000		22,187,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*

Aug. 10, 2007	Aug. 10, 1987	9.72	Debenture	BCCP-22		14,430,000		14,430,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Sept. 1, 2007	Sept. 1, 1987	10.42	Debenture	BCCP-23		4,763,000		4,763,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Dec. 10, 2007	Dec. 10, 1987	10.14	Debenture	PRW		746,000		746,000	*Interest payable semi-annually.*
Jan. 15, 2009	Jan. 15, 1984	8.75	Bonds	BCJC-2	25,000,000			25,000,000	*Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
					1,278,578,182	381,030,000		1,659,608,182	
Less: Sinking fund balances								(43,057,373)	
								1,616,550,809	
Less: Unamortized discount								(14,093,969)	
TOTAL								1,602,456,840	

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[1] Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

[2] Subject to rate adjustment every 91 days.

[3] BCJY series are notes payable in Japanese Yen totalling 13.4 billion Yen (1987: 13.4 billion Yen) which have been hedged to $82.9 million Canadian (1987: $82.9 million Canadian) through foreign currency exchange agreements.

SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22 (2) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1988

(Unaudited)

Ministry	Agreement Description	$
Attorney General:		
	Joint Emergency Planning Program	243,413
	Youth—Drinking and Driving	47,250
		290,663
Education:		
	Status Indian Children Education	32,000,594
	Department of National Defence Children Education	2,195,573
	Canadian Official Languages Program	9,207,864
		43,404,031
Environment and Parks:		
	Kokanee Creek Park	991
	Aerial Photo Contracts	43,940
	Princess Louisa Provincial Park	2,996
	Canadian Occidental Petroleum	5,000
	Fisheries and Oceans	5,000
		57,927
Health:		
	Reciprocal Agreements	15,370,366
	Veterans' Hospital Agreement	11,710
	Richmond School District No. 38—Preventive Services	352,550
	Hospital Management System	45,000
	Aids Lab Research	290,800
		16,070,426
Provincial Secretary and Government Services:		
	Provincial Archives	
	Crease Family Records	6,300
	Cominco Papers	3,680
	Canadian Broadcast Corporation Records	10,000
		19,980
	Total: 1988	59,843,027
	Total: 1987	63,006,734

Note: Section 22 (1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government,

for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the Province.

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO SECTION 54 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1988

(Unaudited)

Description of Item	Total Lease Payments
Lease of Data Processing Equipment:	$
Various leases to —	
Ministry of Health	517,564
Ministry of Social Services and Housing	155,064
Purchasing Commission	8,950,136
	9,622,764
Lease of Multi-Plan Telephone Equipment	
Various leases to October, 1990	1,179,022
Lease of Aircraft	
Cessna Citation II and radio equipment lease to June, 1992	986,252
Total: 1988	11,788,038
Total: 1987	16,559,909

Note: Section 54 (3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the Government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the Government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1988

(Unaudited)

Description of Item	$
Agricultural Credit Act	
Peace River Assistance:	
Peace River Special Financial Assistance Program	469,836
Loan Guarantee Program:	
K.T. Ranch Ltd.	99,528
R. & H. Farms Ltd.	35,465
C.G. Bronk & Sons Ranch Ltd.	50,000
Farm Product Industry Improvement Act	
Southern Interior Beef Corp. (SIBCO)	280,000
Maclean & Fitzpatrick	1,000,000
	1,934,829
British Columbia Student Loan Program:	
Various lending institutions	3,092,201
Student Venture Program:	
Various students	54,250
Total: 1988	5,081,280
Total: 1987	18,255,400

Note: Section 58 (3) of the *Financial Administration Act, 1981* authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue of sale of securities. These payments are reflected in the main statements of the Province.

SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT,* 1981 AS AT MARCH 31, 1988

(Unaudited)

	1988			1987
	Temporary Investments	Long-Term Investments	Total	Total
	$	$	$	$
Obligations of or guaranteed by Canada	2,567,445,901	2,982,743,630	5,550,189,531	4,506,657,547
Obligations of or guaranteed by the U.S.A.		188,116,533	188,116,533	35,424,125
Obligations of or guaranteed by a Province	793,508,421	7,074,311,046	7,867,819,467	6,930,755,389
Obligations of or guaranteed by a savings institution	1,892,008,165	19,996,361	1,912,004,526	2,397,059,125
Securities issued by the Municipal Finance Authority of British Columbia		138,382,666	138,382,666	141,534,126
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province				35,542,248
Bonds and debentures issued by a corporation incorporated under the laws of Canada or of a Province		82,339	82,339	80,598
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province		22,478,219	22,478,219	21,579,711
Securities issued for school, hospital, irrigation, drainage or other like purposes		4,317,408	4,317,408	6,880,870
Secured indebtedness of a corporation		39,758	39,758	39,089
Securities of a municipal corporation		536,030	536,030	
Securities issued by the International Bank for Reconstruction and Development		1,988,038	1,988,038	13,064,980
Total	5,252,962,487	10,432,992,028	15,685,954,515	14,088,617,808

EXPLANATORY NOTE ON APPROPRIATIONS

The appropriations amount presented is the original estimate plus statutory authorizations. No adjustment has been made for subsequent Treasury Board reallocations other than for reorganizations under the *Constitution Act*.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Expenditure details are presented on the basis of group account classification. Each group account represents a broad functional category of expenditure and is comprised of several specific components termed standard objects of expenditure.

Salaries and Benefits

- *Base Salaries and Overtime* — includes the cost of base salaries and overtime pay for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* — includes the cost of all adds to pay such as shift differentials, premiums and allowances.
- *Employee Benefits* — includes the cost of employer contributions to employee benefit plans and pensions. Also includes the relocation and transfer expenses of employees.
- *Legislative Allowances* — includes the cost of the annual MLA indemnity and supplementary salaries as authorized under sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act*. The expense allowance payable under subsection 2 (1) is classified under Other Expenditures. The annual salaries of the officers of the Legislature are also included.

Operating Costs

- *Fees, Allowances and Expenses* — includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Travel Expenses* — includes travel expenses of government employees and officials on government business including prescribed allowances.
- *Communication Expenses* — includes the cost of all telecommunication, postal, courier and freight services.
- *Professional Services* — includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consultation services.
- *Data and Word Processing Supplies and Expenses* — includes all production costs related to data and word processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of data and word processing equipment.
- *Office and Business Expenses* — includes materials and supplies required for the operation of offices and the conduct of government business.
- *Informational Advertising and Publications* — includes all costs associated with advertising and general publications.
- *Statutory Notices, Annual Reports and Non-Discretionary Publications* — includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance* — includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges* — includes payments for the rental and maintenance of buildings and office accommodation.

Asset Acquisitions

- *Data and Word Processing Systems* — includes the purchase or long-term lease cost of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment* — includes the purchase or long-term lease cost of office furniture and equipment such as typewriters and photocopiers.
- *Lands, Buildings and Works* — includes the cost of acquiring such assets through purchase or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles* — includes the purchase or long-term lease cost of aircraft, ships, vehicles and machinery and equipment.

Grants and Contributions

- *Grants* — includes grant payments to individuals, businesses, non-profit associations and others, of a general nature where there are no contractual obligations.
- *Contributions* — includes grant or contractual payments to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.
- *Transfers to Special Accounts and Funds* — includes payments from voted appropriations into Special Accounts and/or Funds and transfers between Accounts and/or Funds.

Other Expenditure

- *Interest on the Public Debt* — includes only interest payments on the provincial direct debt.
- *Other Expenditures* — includes only expenditures which cannot reasonably be allocated to another standard object of expenditure.

Recoveries

- *Recoveries from Within Government (inter-ministry chargebacks)* — includes recoveries for the use of equipment or the provision of services between ministries of the provincial government.
- *Recoveries from Outside of Government* — includes costs recovered from other levels of government, Crown corporations and non-government organizations.

(Unaudited)

LEGISLATION

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated	Other Authorizations	Total	Actual Expenditure
		$	$	$	$
1	Legislation	14,201,820			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 64)		1,520,569	15,722,389	15,722,389
		14,201,820	1,520,569	15,722,389	15,722,389

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1

LEGISLATION

Description

This vote provides for the operation of the Legislative Assembly and its committees including indemnities, allowances and salaries for Members of the Legislative Assembly, officials and staff, and for support services and all other related costs. A grant is provided for the Commonwealth Parliamentary Association.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
6,601,234	Members of the Legislative Assembly — Indemnities and Allowances	6,601,234	
92,000	Members' Dining Room	137,000	
118,763	Legislative Committees	285,743	
92,000	Inter-Parliamentary Relations	120,599	
60,188	Legislative Procedure Review	37,468	
617,119	Legislative Documents	617,119	
10,000	Electoral Commission Review	0	
2,825,272	Legislative Caucuses	2,893,973	
514,185	Clerk of the House	489,606	
984,818	Sergeant-at-Arms	932,236	
896,540	Hansard	896,540	
347,890	Office of the Speaker	330,566	
1,448,696	Legislative Library	1,367,051	
87,684	Legislative Internship Program	92,618	
1,026,000	Legislative Buildings Improvements and Communications	920,636	
15,722,389	Total vote		15,722,389
14,201,820	Estimated		
1,520,569	Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 64)		
15,722,389			

Group account classification	
Salaries and benefits	8,356,003
Operating costs	3,061,472
Asset acquisitions	379,285
Grants and contributions	137,000
Other expenditures	3,788,629
	15,722,389

AUDITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations — Estimated	Total Appropriations — Other Authorizations	Total Appropriations — Total	Actual Expenditure
		$	$	$	$
2	Auditor General	4,465,920			
	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		24,611	4,490,531	4,490,531
		4,465,920	24,611	4,490,531	4,490,531

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 2

AUDITOR GENERAL

Description

This vote provides for the salary of the Auditor General and the cost of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*. A grant is provided for the Canadian Comprehensive Audit Foundation. Costs incurred for the audits of certain public bodies are recovered.

Appropriations		Actual Expenditures
4,490,531	Total vote (net of recoveries)	4,490,531
4,465,920	Estimated	
24,611	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))	
4,490,531		

Group account classification		
Salaries and benefits		3,621,574
Operating costs		758,569
Asset acquisitions		201,477
Grants and contributions		40,000
		4,621,620
Less recoveries		
B.C. Enterprise Corporation	112,289	
Private accounting firms	3,200	
University of B.C.	15,600	
		131,089
		4,490,531

OMBUDSMAN

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	Other Authorizations	Total	Actual Expenditure
		$	$	$	$
3	Ombudsman	2,493,970		2,493,970	2,459,213
		2,493,970		2,493,970	2,459,213

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3

OMBUDSMAN

Description

This vote provides for the salary of the Ombudsman and the cost of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act*.

Appropriations			Actual Expenditures
2,493,970	Total vote		2,459,213
	Group account classification		
	Salaries and benefits	1,683,508	
	Operating costs	706,010	
	Asset acquisitions	69,695	
		2,459,213	

OFFICE OF THE PREMIER

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations — Estimated	Total Appropriations — Other Authorizations	Total Appropriations — Total	Actual Expenditure
		$	$	$	$
4	Office of the Premier	2,733,090		2,733,090	2,689,882
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Intergovernmental Relations (Vote 45)		859,478	859,478	777,922
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 53)		3,684,000	3,684,000	3,330,476
		2,733,090	4,543,478	7,276,568	6,798,280

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4

OFFICE OF THE PREMIER

Description

This vote provides for the Office of the Premier including:

(a) *Executive*—This sub-vote provides for the salaries, benefits and allowances of the Premier and the Executive Staff of the Office.

(b) *Administration and Support Services*—This sub-vote provides for executive direction in policy development and legislation, scheduling activities associated with the Office of the Premier, operation of the correspondence branch, and personnel, financial, information systems, communications and general administrative support services for the Office.

(c) *Cabinet Secretariat and Legislative Support Services*—This sub-vote provides for the operation and management of the Cabinet Secretariat and the administration of Orders in Council.

Appropriations			Actual Expenditures
2,733,090	Total vote		2,689,882
	Group account classification		
	Salaries and benefits	2,100,672	
	Operating costs	535,626	
	Asset acquisitions	53,584	
		2,689,882	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Intergovernmental Relations (Vote 45)

Appropriations			Actual Expenditures
	Classification by sub-vote		
859,478	Ministry operations		777,922
	Group account classification		
	Salaries and benefits	455,140	
	Operating costs	207,703	
	Asset acquisitions	79	
	Grants and contributions	115,000	
		777,922	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Provincial Secretary and Government Services (Vote 53)

Appropriations			Actual Expenditures
	Classification by sub-vote		
3,684,000	Provincial Secretary — Legislative Support Services		3,330,476
	Group account classification		
	Salaries and benefits	553,993	
	Operating costs	2,714,682	
	Asset acquisitions	61,801	
		3,330,476	

MINISTRY OF ADVANCED EDUCATION AND JOB TRAINING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations: Estimated	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditure
		$	$	$	$
5	Minister's Office	184,709		184,709	177,173
6	Ministry Operations	695,466,020			
	Supplement—Special Warrant No. 3		10,000,000	705,466,020	697,581,613
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development (Vote 18)		5,984,900	5,984,900	5,967,188
	—Transfer from the Ministry of Economic Development (Vote 19)		4,592,500	4,592,500	2,003,745
	Special Accounts—*Education Excellence Appropriation Act* (S.B.C. 1986, chap. 6, sec. 1)—Fund for Excellence in Education (*see* D 158 for detail)	105,240,000		105,240,000	100,240,000
		800,890,729	20,577,400	821,468,129	805,969,719

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Advanced Education and Job Training, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
184,709	Total vote		177,173
	Group account classification		
	Salaries and benefits	165,240	
	Operating costs	11,933	
		177,173	

Vote 6

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) *Administration and Support Services*—This sub-vote provides for the deputy minister's office, executive direction for the ministry and for financial, personnel and communications services, systems and administrative services and special projects, as well as management support for universities and distance education, management and program support for colleges and institutes, and administration of student financial assistance services and apprenticeship and employment training services. A fully recoverable provincial contribution is also provided under a contract with the federal government to assist the Canadian International Development Agency training project in Indonesia.

(b) *Women's Secretariat and Youth Council*—This sub-vote provides for programs to promote the full participation of women in all sectors of the labour force. It also provides for counselling and other assistance to groups and individuals in the resolution of problems faced by women as members of the community. Grants are provided to further the role of women in society. This sub-vote also provides for the administration of the British Columbia Youth Advisory Council and funding for the British Columbia Youth Grants Program to promote the development, independence and participation of young people in their communities across the province.

(c) *Universities*—This sub-vote provides for contributions towards the operating expenses of the three provincial universities including instruction, research, support services, student services and administration. This sub-vote also provides for contributions to the universities for the payment of interest and sinking fund provisions related to the capital cost of new buildings, renovations and improvements to existing facilities, and debt servicing costs of the universities' short-term borrowing requirements.

(d) *Colleges and Institutes*—This sub-vote provides for contributions towards the operating expenses of colleges and provincial institutes incorporated under the *College and Institute Act* and the *Institute of Technology Act* and other educational agencies in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the labour force to remain productive and competitive. In addition, this sub-vote provides contributions to colleges and institutes for apprenticeship training. This sub-vote also provides for the payment of interest and sinking fund provisions related to the capital cost of new buildings, renovations and improvements to existing facilities, and debt servicing costs of the colleges' short-term borrowing requirements.

(e) *Distance Education*—This sub-vote provides contributions for the development and delivery of university programs in non-metropolitan areas of British Columbia and includes contributions for the three provincial universities, the Knowledge Network of the West Communications Authority and the Open Learning Institute.

(f) *Student Financial Assistance*—This sub-vote provides for financial assistance to students in post-secondary institutions. Financial assistance is provided partly through loans issued by financial institutions and guaranteed by the province. This sub-vote provides for interest payments and defaults related to these loans. This sub-vote also provides for scholarships, contributions by the province towards the partial repayment of loans to students who successfully complete their studies, incentives for part-time and summer employment, and other forms of financial assistance.

(g) *Employment Programs (JobTrac)*—This sub-vote provides for grants and contributions to individuals, agencies and institutions for employment programs for the disabled and disadvantaged. This sub-vote also provides grants and contributions to assist entry and re-entry to the labour market in ways that promote work experience and skill development, and to meet the needs of employers by training employees for jobs which reflect a changing economy. In addition, this sub-vote provides for the funding of employment programs for youth and recent graduates including funding for subsidies to encourage employers to provide career related training and practical work experience, and grants and contributions to assist youth and recent graduates to secure practical work experience related to their career choice and to gain permanent entry to the labour market. This sub-vote also includes funding for wage subsidies and other programs to help income assistance recipients enter the labour market.

(h) *Special Initiatives*—This sub-vote provides for the funding of special initiatives to improve the quality of teaching and research to respond to economic development opportunities. This sub-vote also provides funding to support centres of excellence, to modernize facilities and equipment, to improve efficiency in operations, and to assist the participation of qualified students in post-secondary education. This sub-vote provides for recoveries from the international sale of education services.

(i) *Recoveries from Fund for Excellence in Education*—This sub-vote provides for recoveries from the Fund for Excellence in Education Special Account in respect of allocations to universities, colleges and institutes, distance education, student financial assistance, and post-secondary special initiatives.

Vote 6—*Continued*

Appropriations				Actual Expenditures
		Classification by sub-vote		
17,359,059		Administration and Support Services (net of recoveries)		17,918,177
1,194,133		Women's Secretariat and Youth Council		1,102,116
348,564,850		Universities		348,176,893
	312,345,850	—Operating Contributions	312,345,850	
	33,399,000	—Capital Debt Servicing	32,992,285	
	2,820,000	—Other Contributions	2,838,758	
345,525,050		Colleges and Institutes		342,778,882
	290,845,400	—Operating Contributions	289,853,872	
	54,679,650	—Capital Debt Servicing	52,925,010	
9,516,756		Distance Education		9,533,789
36,450,000		Student Financial Assistance		28,957,752
	24,450,000	—Loans and Contributions	24,857,752	
	12,000,000	—Employment Incentives	4,100,000	
30,096,172		Employment Programs (JobTrac)		27,354,004
22,000,000		Special Initiatives (net of recoveries)		22,000,000
	27,000,000	—Excellence Projects	22,000,000	
	(5,000,000)	—International Education Revenues		
(105,240,000)		Recoveries from Fund for Excellence in Education		(100,240,000)
	(33,700,000)	—Universities	(33,700,000)	
	(33,550,000)	—Colleges and Institutes	(33,550,000)	
	(1,240,000)	—Distance Education	(1,240,000)	
	(9,750,000)	—Student Financial Assistance	(9,750,000)	
	(27,000,000)	—Special Initiatives	(22,000,000)	
705,466,020		Total Vote		697,581,613

695,466,020	Estimated
10,000,000	Supplement — Special Warrant No. 3
705,466,020	

Group account classification		
Salaries and benefits		12,188,274
Operating costs		7,403,912
Asset acquisitions		1,075,265
Grants and contributions		775,083,284
Other		2,713,846
		798,464,581
Less Recoveries		
Fund for Excellence in Education	100,240,000	
Federal Government	602,623	
Other	40,345	
		100,882,968
		697,581,613

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from Ministry of Economic Development (Vote 18)

Appropriations		Actual Expenditures	
	Classification by sub-vote		
11,100	Administration and Support Services	8,140	
132,317	Economic Policy Development	119,828	
5,641,483	Program and Business Development	5,783,895	
200,000	Enterprise Development Programs	55,325	
5,984,900	Total Expenditure		5,967,188
	Group account classification		
	Salaries and benefits	202,278	
	Operating costs	22,060	
	Asset acquisitions	26,147	
	Grants and contributions	5,716,703	
		5,967,188	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from Ministry of Economic Development (Vote 19)

Appropriations		Actual Expenditures	
	Classification by sub-vote		
4,592,500	Economic and Regional Development sub-agreement		2,003,745
	Group account classification		
	Operating costs	76,233	
	Asset acquisitions	4,258	
	Grants and contributions	1,923,254	
		2,003,745	

MINISTRY OF AGRICULTURE AND FISHERIES

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated	Other Authorizations	Total	Actual Expenditure
		$	$	$	$
7	Minister's Office	241,948		241,948	229,880
8	Ministry Operations	61,447,939		61,447,939	45,684,080
9	Milk Board	367,973		367,973	367,872
10	Provincial Agricultural Land Commission	1,142,802		1,142,802	1,116,013
11	Agri-Food Regional Development Subsidiary Agreement (ERDA)	8,130,000		8,130,000	3,507,744
	Statutory—				
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock Improvement		16,015	16,015	16,015
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58 (3))—Southern Interior Beef Corporation		68,220	68,220	68,220
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58 (3))—McLean Fitzpatrick Fruit Packers		1,000,000	1,000,000	1,000,000
	Special Accounts—				
	Agricultural Credit Act (R.S.B.C. 1979, chap. 8, sec. 5 (2))—Agricultural Land Development (*see* D 155 for details)		158,640	158,640	158,640
	Farm Product Industry Act (R.S.B.C. 1979, chap. 124, sec. 16)—Farm Products Industry Improvement (*see* D 158 for details)		257,980	257,980	257,980
	Livestock Protection Act (R.S.B.C. 1979, chap. 245, sec. 14)—Livestock Protection (*see* D 161 for details)	20,000		20,000	13,491
	Farm Income Insurance Act (R.S.B.C. 1979, chap. 123, sec. 2) — Farm Income Assurance (*see* D 157 for detail)	56,000,000		56,000,000	25,125,977
	Less transfer to the Farm Income Assurance Fund from Vote 8	(28,000,000)		(28,000,000)	(12,075,856)
		99,350,662	1,500,855	100,851,517	65,470,056

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 7

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Agriculture and Fisheries, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
241,948	Total vote		229,880
	Group account classification		
	Salaries and benefits	218,529	
	Operating costs	5,301	
	Asset acquisitions	6,050	
		229,880	

Vote 8

MINISTRY OPERATIONS

Description

This vote provides for the executive direction and general administration of the ministry. It also provides for field operations services to the agricultural, aquaculture, commercial fisheries and food processing sectors, financial assistance programs to farmers, as well as marketing and economic programs. Major activities include:

(a) *Administration and Support Services*—This sub-vote provides for the executive direction of the ministry and administrative support services including financial, personnel, communications, audit and data processing services for ministry programs. This sub-vote also provides for policy development, program planning, economic and statistical analysis, farm management education and extension, aid to developing countries, market development and market regulation, information programs, aquaculture development and operation of the ministry dairy laboratory. Grants are provided to universities for agricultural, aquacultural and food research as well as to agricultural and food organizations, and to British Columbia Food Exhibitions Limited.

(b) *Agricultural Market and Food Industry Development*—This sub-vote provides for the funding of international and domestic food marketing initiatives, and grants to assist primary producers in adopting new technologies which increase productivity. Grants are also provided to assist industry to expand sales to the food service sector and to develop and expand the food processing sector through financial and technical assistance in product development and food processing technologies.

(c) *Aquaculture and Commercial Fisheries*—This sub-vote provides for the aquaculture and commercial fisheries program. This includes the administration of the *Fisheries Act* and *Fish Inspection Act*, the technical review of applications for tenure, the provision of extension services to the aquaculture industry, and research and development projects related to shell fish, marine plants and fin fish farming. In addition, this sub-vote provides for the inspection, licensing and enforcement of regulations pertaining to processing and retail sales of fish products, for grants in support of the aquaculture and commercial fish processing industries, and for funding and technical assistance for the handling, processing and marketing of seafood products. The sub-vote also provides for the development of a domesticated brood stock to increase the quality and supply of seed/egg stocks to the aquaculture industry.

(d) *Field Operations*—This sub-vote provides for the field operations, specialist and regulatory services of the ministry including:

  (i) Extension Services—provides for on-farm advice and office consultation to farmers, for seminars, workshops and field days, and for technical information dissemination to producers;

  (ii) Laboratories—provides for veterinary, soil, feed, and tissue testing laboratories;

  (iii) Inspection—provides for animal health inspection, brand inspection, dairy premises inspection, meat inspection, abattoir inspection, apiary inspection and crop inspection;

  (iv) Licensing—provides for the licensing of dairy plants and personnel, sale yard operations, production and sale of veterinary drugs, fur farm operations and brand certificates;

  (v) Applied Research/Demonstration—provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control and other agricultural and food research; and

  (vi) Grants—provides for grants to municipalities and regional districts under the *Weed Control Act*, grants to regional committees under the *Grasshopper Control Act*, operating grants to livestock associations, 4-H clubs and veterinary services plus other grants in support of the agriculture and aquaculture industries.

(e) *Financial Assistance*—This sub-vote provides for the government/producer shared-cost crop insurance and farm income insurance programs, including grants (transfers) to the Farm Income Assurance Fund Special Account and the Crop Insurance Trust Account. These programs ensure the cash flow stability of participating British Columbia farmers and producers. The federal government reimburses the province for its contribution to the Crop Insurance Trust Account. This money is credited to the vote as a recovery. This sub-vote also provides for the agricultural credit and farm products finance program, including grants to producers under the *Agricultural Credit Act*. This program ensures the availability of credit resources for producers and agricultural enterprises throughout the province. Also provided for are the Agri-Food Regional Development Subsidiary Agreement program administration costs, grants in support of agriculture, food and resource development, grants under the Peace River Drought Assistance program and interest subsidy payments under the Grower Loan program. In addition, provision is made for property management services to administer lease and Crown properties including compensation payments in accordance with property lease agreements.

Vote 8—*Continued*

Appropriations		Actual Expenditures	
	Classification by sub-vote		
9,914,947	Administration and Support Services	9,685,587	
1,750,000	Agriculture Market and Food Industry Development	1,543,508	
2,849,387	Aquaculture and Commercial Fisheries	2,626,432	
13,389,544	Field Operations	12,011,341	
33,544,061	Financial Assistance Programs (net of recoveries)	19,817,212	
61,447,939	Total vote		45,684,080
	Group account classification		
	Salaries and benefits	16,564,525	
	Operating costs	8,853,303	
	Asset acquisitions	1,462,049	
	Grants and contributions	23,530,167	
	Other expenditures	305,525	
		50,715,569	
	Less recoveries		
	Federal Government	5,031,489	
		45,684,080	

Vote 9

MILK BOARD

Description

This vote provides for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations		Actual Expenditures	
367,973	Total vote		367,872
	Group account classification		
	Salaries and benefits	213,066	
	Operating costs	154,806	
		367,872	

Vote 10

PROVINCIAL AGRICULTURAL LAND COMMISSION

Description

This vote provides for the operation of the Provincial Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Appropriations		Actual Expenditures	
1,142,802	Total vote		1,116,013
	Group account classification		
	Salaries and benefits	702,033	
	Operating costs	408,452	
	Asset acquisitions	5,528	
		1,116,013	

Vote 11

AGRI-FOOD REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides for the third year of a $40,000,000 five-year program, undertaken with the federal government, for financial assistance to producers and associations for the conservation and development of the province's agricultural resources. Initiatives include the enhancement of productivity in the agricultural sector, resource enhancement through the construction of irrigation and drainage systems and commodity development through programs such as the financing of new agricultural support facilities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement.

Appropriations			Actual Expenditures
8,130,000	Total vote		3,507,744
	Group account classification		
	Operating costs	500,498	
	Asset acquisitions	26,747	
	Grants and contributions	2,980,499	
		3,507,744	

Statutory

CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations			Actual Expenditures
16,015	Livestock improvement		16,015
	Group account classification		
	Grants and contributions	16,015	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 58 (3))

Appropriations			Actual Expenditures
68,220	Southern Interior Beef Corporation		68,220
	Group account classification		
	Other expenses	68,220	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 58 (3))

Appropriations			Actual Expenditures
1,000,000	McLean Fitzpatrick Fruit Packers		1,000,000
	Group account classification		
	Other expenses	1,000,000	

MINISTRY OF ATTORNEY GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
12	Minister's Office	219,629		219,629	217,398
13	Ministry Operations	281,398,956			
	Supplement—Special Warrant No. 4		6,030,000		
	Statutory—				
	Criminal Injury Compensation Act (R.S.B.C. 1979, chap. 83, sec. 3 (1))		1,438,099		
	Crown Proceeding Act (R.S.B.C. 1979, chap. 86, sec. 14 (4))		14,431	288,881,486	288,881,486
14	Emergency Assistance	2,403,500		2,403,500	329,941
15	Judiciary	16,223,941			
	Supplement—Special Warrant No. 5		1,897,000	18,120,941	18,023,650
16	Corrections	125,553,653			
	Supplement—Special Warrant No. 6		400,000	125,953,653	125,666,379
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries				
	—Joint Emergency Planning Program				
	—Youth Drinking and Driving				
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)—Vancouver Police Inquiry		26,844	26,844	26,844
	Police Act (R.S.B.C. 1979, chap. 331, sec. 7)—Video Camera Use Study		98,028	98,028	98,028
	Police Act (R.S.B.C. 1979, chap. 331, sec. 44)—Fullerton Inquiry		4,324	4,324	4,324
	Expropriation Act (R.S.B.C. 1979, chap. 117, sec. 54)—Property acquisition		195,501	195,501	195,501
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)—July flood, Northeast B.C.		2,028,447	2,028,447	2,028,447
	Emergency Program Act (S.B.C. 1986, chap. 106, sec. 4)		3,200	3,200	3,200
	Special Accounts—*Land Title Act* (R.S.B.C. 1979, chap. 219, sec. 274 (2))—Land Titles Survey (*see* D 160 for detail)	9,000		9,000	328
		425,808,679	12,135,874	437,944,553	435,475,526

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 12

MINISTER'S OFFICE

Description

This vote provides for the Office of the Attorney General, and includes the salaries of the Attorney General and the immediate staff.

Appropriations			Actual Expenditures
219,629	Total vote		217,398
	Group account classification		
	Salaries and benefits	190,352	
	Operating costs	18,309	
	Asset acquisitions	8,737	
		217,398	

Vote 13

MINISTRY OPERATIONS

Description

This vote provides for the management direction of the ministry and the operation of ministry programs including:

(a) *Administration and Support Services*—This sub-vote provides for ministry management, policy development, administrative support, audit and communications services used by the ministry. Contributions are provided to the Justice Institute of British Columbia for administration costs and to agencies and societies providing services which complement ministry programs. Recoveries are received from the federal government which contributes to the cost of the Native Courtworker and Counselling Association.

(b) *Police Services*—This sub-vote provides for the administration, policy development and operations of provincial police services, for community policing, for the Coordinated Law Enforcement Unit, for the Security Programs Division, for the British Columbia Police Commission, for the Provincial Emergency Program and for administration of the Emergency Assistance Vote which provides for response costs associated with the protection of life, property and the environment during emergencies and natural disasters. Contributions are provided to the Royal Canadian Mounted Police for provincial policing, to the Justice Institute of British Columbia for police and emergency training and to municipalities for selected services. Grants are provided to the Canadian Association of Chiefs of Police and to participants in emergency programs. Recoveries are received from other levels of government for cost shared programs.

(c) *Court Services*—This sub-vote provides for the managerial and operational support for the Courts throughout the province including administrative staff and services, sheriff services, reporting and recording services, facilities and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers and from the federal government for cost shared programs.

(d) *Legal Services*—This sub-vote provides for legal services to the province and various boards, committees and societies including legal advice, representation in civil litigation and the drafting, preparation, filing and publication of statutes, regulations and Orders in Council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.

(e) *Criminal Justice*—This sub-vote provides for the operation of Crown counsel services throughout the province including advice to government on matters of criminal law and its enforcement, and the development of policies and procedures in matters pertaining to criminal law.

(f) *Boards, Commissions and Statutory Services*—This sub-vote provides for various boards, commissions and statutory services which are under the jurisdiction of the Attorney General including the operations of the Coroners Service, the Public Trustee, the British Columbia Racing Commission, the Film Classification Branch, the Law Reform Commission, the Land Titles Branch, the Order in Council Patient's Review Board, the British Columbia Parole Board and the administration of the public gaming control and licensing programs of the ministry. Contributions are provided to the Horse Racing Improvement Fund under the provisions of the *Horse Racing Tax Act*, to the Legal Services Society and under the provisions of the *Criminal Injury Compensation Act*. A grant is provided to the British Columbia International Commercial Arbitration Centre. The Public Trustee recovers funds advanced to estates, the Law Reform Commission receives funds from the Law Foundation, the British Columbia Racing Commission's costs are recovered from the contributions to the Horse Racing Improvement Fund and the administration of public gaming is recovered from the Ministry of Provincial Secretary and Government Services.

(g) *Crown Proceeding Act*—This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act*. These payments are administered by Legal Services.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
16,643,399	Administration and Support Services (net of recoveries)	16,518,843	
97,353,476	Police Services (net of recoveries)	95,393,063	
87,805,367	Court Services (net of recoveries)	88,031,345	
12,562,701	Legal Services	13,164,393	
20,542,086	Criminal Justice	21,400,732	
52,960,026	Boards, Commissions and Statutory Services (net of recoveries)	53,284,290	
1,014,431	*Crown Proceeding Act*	1,088,820	
288,881,486	Total vote		288,881,486
281,398,956	Estimated		
6,030,000	Supplement — Special Warrant No. 4		
1,438,099	Statutory — *Criminal Injury Compensation Act* (R.S.B.C. 1979, chap. 83, sec. 3 (1))		
14,431	Statutory — *Crown Proceeding Act* (R.S.B.C. 1979, chap. 86, sec. 14 (4))		
288,881,486			

Vote 13—*Continued*

Group account classification		
Salaries and benefits		75,035,587
Operating costs		93,080,505
Asset acquisitions		7,491,772
Grants and contributions		122,741,854
Other expenditures		1,376,657
		299,726,375
Less recoveries		
B.C. Racing Commission	7,697,776	
Federal Government	321,161	
Law Reform Commission	120,680	
Public Trustee	185,907	
Insurance Corporation of British Columbia	37,500	
Native Court Workers and Counselling Association	636,110	
Other ministries	1,845,755	
		10,844,889
		288,881,486

Vote 14

EMERGENCY ASSISTANCE

Description

This vote provides for the initial response costs associated with the protection of life, property or the environment during real or imminent emergencies and natural disasters.

Appropriations		Actual Expenditures
2,403,500	Total vote	329,941

Group account classification	
Salaries and benefits	20,797
Operating costs	108,142
Grants and Contributions	201,002
	329,941

Vote 15

JUDICIARY

Description

This vote provides for the operation of the judiciary including:

(a) *Superior Courts*—This sub-vote provides the operational budgets for the Court of Appeal, Supreme Court and the County Courts located in the province. A grant is provided to the Judicial Council for an annual conference.

(b) *Provincial Courts*—This sub-vote provides for the administrative and support services for the Provincial Court of British Columbia. A grant is provided to the Association of Provincial Court Judges. A contribution is provided to the British Columbia Courthouse Library Society.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,857,243	Superior Courts	3,917,744	
14,263,698	Provincial Courts	14,105,906	
18,120,941	Total vote		18,023,650
16,223,941	Estimated		
1,897,000	Supplement—Special Warrant No. 5		
18,120,941			

Group account classification	
Salaries and benefits	16,118,652
Operating costs	1,473,862
Asset acquisitions	291,396
Grants and contributions	139,740
	18,023,650

Vote 16

CORRECTIONS

Description

This vote provides for ministry corrections programs including:

(a) *Adult Correctional Centres*—This sub-vote provides for the incarceration of remanded and sentenced adult inmates. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, training, work programs, chaplaincy and food services. Recoveries are received from the federal government for shareable costs related to housing of federal inmates under the Exchange of Services Agreement, and from the Medical Services Plan for salaried and sessional medical services.

(b) *Youth Custody Centres*—This sub-vote provides for the custody of remanded and sentenced youths. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, social and recreational programs, chaplaincy and food services. Recoveries are received from the federal government for shareable expenditures for youth custody and from the Medical Services Plan for salaried and sessional medical services.

(c) *Probation, Family and Community Services*—This sub-vote provides for probation services for adults and youths and for family services. Probation services provide pre-trial enquiries, pre-sentence and other court reports as well as the supervision of adults and youths on probation, bail or conditional release from incarceration. Contributions to the private sector and non-profit societies provide diversion, attendance, community service work and youth bail residential programs. Family services provide custody and access reports for the Family Court, and assistance in resolving child custody and financial maintenance problems through conciliation and mediation.

(d) *Management Services*—This sub-vote provides for the management of correctional programs, including administrative and support services. A grant is provided to the Canadian Criminal Justice Association. Contributions are provided to the private sector and non-profit societies for the development and evaluation of correctional programs.

(e) *Inspection and Standards*—This sub-vote provides for the development of security, safety, health, and service delivery standards for correctional programs, for regular inspection of correctional and custody centres and for the investigation of matters related to the administration of the *Correction Act*.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
73,993,187	Adult Correctional Centres (net of recoveries)	74,718,723	
13,716,033	Youth Custody Centres (net of recoveries)	12,900,434	
31,114,453	Probation, Family and Community Services	30,996,470	
6,766,984	Management Services	6,679,991	
362,996	Inspection and Standards	370,761	
125,953,653	Total vote		125,666,379
125,553,653	Estimated		
400,000	Supplement—Special Warrant No. 6		
125,953,653			

Group account classification		
Salaries and benefits		76,366,102
Operating costs		38,270,121
Asset acquisitions		1,390,335
Grants and contributions		21,133,642
Other expenditures		348,277
		137,508,477
Less recoveries		
Other ministries	483,542	
Federal government	11,358,556	
		11,842,098
		125,666,379

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
26,844	Vancouver Police Inquiry		26,844
	Group account classification		
	Operating costs	20,246	
	Asset acquisitions	6,598	
		26,844	

Statutory

POLICE ACT (R.S.B.C. 1979, chap. 331, sec. 7)

Appropriations			Actual Expenditures
98,028	Video camera use study		98,028
	Group account classification		
	Operating costs	65,918	
	Asset acquisitions	32,110	
		98,028	

Statutory

POLICE ACT (R.S.B.C. 1979, chap. 331, sec. 44)

Appropriations			Actual Expenditures
4,324	Fullerton Inquiry		4,324
	Group account classification		
	Operating costs	4,324	

Statutory

EXPROPRIATION ACT (R.S.B.C. 1979, chap. 117, sec. 54)

Appropriations			Actual Expenditures
195,501	Property acquisition		195,501
	Group account classification		
	Salaries and benefits	54,821	
	Operating costs	114,175	
	Asset acquisitions	26,505	
		195,501	

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations			Actual Expenditures
2,028,447	July flood, Northeast B.C.		2,028,447
	Group account classification		
	Salaries and benefits	199,815	
	Operating costs	1,572,880	
	Grants and contributions	255,752	
		2,028,447	

Statutory

EMERGENCY PROGRAM ACT (R.S.B.C. 1979, chap. 106, sec. 4)

Appropriations		Actual Expenditures
3,200	Purchase of property subject to hazard	3,200

Group account classification	
Operating costs	3,200

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Joint Emergency Planning Program	0

Group account classification	
Operating costs	243,413
Less recoveries	243,413
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Youth Drinking and Driving	0

Group account classification	
Operating costs	47,250
Less recoveries	47,250
	0

MINISTRY OF ECONOMIC DEVELOPMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations — Estimated			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
17	Minister's Office	269,370		269,370	251,420
18	Ministry Operations	59,260,467			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Advanced Education and Job Training		(5,984,900)		
	—Transfer to the Ministry of Intergovernmental Relations		(360,000)	52,915,567	42,164,661
19	Economic and Regional Development Subsidiary Agreement (ERDA)	20,535,500			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Advanced Education and Job Training		(4,592,500)	15,943,000	5,758,457
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 32)		4,306,923	4,306,923	3,966,704
	Public Service Benefit Plan Act (R.S.B.C. 1979, chap. 344, sec. 5)—B.C. Medical Expenses — B.C. House, London, England		14,541	14,541	14,541
	Ocean Falls Corporation Repeal Act (R.S.B.C. 1979, chap. 304.1)		4,617	4,617	4,617
	Special Accounts—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Finance and Corporate Relations: *Purchasing Commission Act* (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))—Purchasing Commission Working Capital Account (See D 163 for detail)		6,231,406	6,231,406	6,231,406
	Industrial Development Fund Act (R.S.B.C. 1979, chap. 194, sec. 1 (3))—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (See D 160 for detail)	1,600,000		1,600,000	1,219,405
	Low Interest Loan Assistance Revolving Fund Act (S.B.C. 1985, chap. 44, sec. 2)—Low Interest Loan Assistance Revolving Fund (See D 161 for detail)	1,000,000	564,388	1,564,388	1,564,388
	Financing Transactions—				
	Discovery Enterprise Program				
		82,665,337	184,475	82,849,812	61,175,599

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 17

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Economic Development, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
269,370	Total vote		251,420
	Group account classification		
	Salaries and benefits	227,974	
	Operating costs	17,259	
	Asset acquisitions	6,187	
		251,420	

Vote 18

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) *Administration and Support Services*—This sub-vote provides for the deputy minister's office, for executive direction of the ministry, for communications and public affairs, and for financial, personnel, administrative, library services and special projects.

(b) *Economic Policy Development*—This sub-vote provides for the development of policy and program proposals for the ministry, minister and cabinet, for trade, industry and sector forecasts and for economic and policy analysis of major resource, science and technology projects.

(c) *Central Statistics Bureau*—This sub-vote provides for statistical information and analytical support for the ministry, other government agencies and, in certain cases, for the business community. It also provides for, and coordinates, data processing services for the ministry. The costs incurred for services performed for other branches of the ministry and for other ministries are partially recovered.

(d) *Programs and Business Development*—This sub-vote provides for the design, negotiation, management, monitoring and evaluation of federal/provincial and joint government/industry economic development programs, for assistance to the province's independent business community, assistance for community economic development and assistance towards scientific and industrial research and technological development. Grants and loans are provided to businesses, industry associations, institutions, Crown corporations and other entities to encourage economic activity in the province.

(e) *Trade, Investment and Industrial Development*—This sub-vote provides for programs and initiatives to stimulate new business and private sector capital formation, including the evaluation of British Columbia related applications to the federal Investment Canada agency. Provision is also made for travel expenses of members of the Executive Council, Parliamentary Secretaries and related staff outside of Canada including the payment of prescribed allowances, trade missions and general promotion of the export of British Columbia goods and services. Grants are made to private sector enterprises, including the Asia Pacific Foundation, to assist export promotion, new product and process development, and for the development and promotion of the export of professional, technological and other business services. The costs of export and trade related seminars and the salaries of staff members seconded to the federal government are partially recovered.

(f) *Foreign Offices*—This sub-vote provides for the establishment and operation of foreign commercial and tourism offices to promote trade and investment opportunities in Japan, Hong Kong, South Korea, the United States, the United Kingdom and West Germany. This sub-vote also provides for the operation of the Office of the Agent General in the United Kingdom and Europe and the operation and maintenance of British Columbia House in London (England) which houses the Office of the Agent General as well as other tenants.

(g) *Enterprise Development Programs*—This sub-vote provides for new programs and initiatives to stimulate economic development in the province including advanced technology, exports and foreign investment.

(h) *Community Economic Development*—This sub-vote provides for pilot initiatives, which may involve grants, loans, loan guarantees and equity investments to stimulate economic development and diversification at the local community level.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
5,849,981		Administration and Support Services	8,025,056	
3,187,963		Economic Policy Development	2,880,988	
2,286,525		Central Statistics Bureau (net of recoveries)	2,220,595	
20,101,511		Programs and Business Development		
	26,446,411	—Estimated		
	(5,984,900)	—Transfer to the Ministry of Advanced Education	15,873,381	
	(360,000)	—Transfer to the Ministry of Intergovernmental Relations	0	
4,823,088		Trade, Investment and Industrial Development (net of recoveries)	3,670,889	
3,666,499		Foreign Offices	3,164,427	
10,000,000		Enterprise Development Programs	6,329,325	
3,000,000		Community Economic Development	0	
52,915,567		Total vote		42,164,661

Vote 18—*Continued*

59,260,467	Estimated
	Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(5,984,900)	—Transfer to the Ministry of Advanced Education and Job Training
(360,000)	—Transfer to the Ministry of Intergovernmental Relations
52,915,567	

Group account classification		
Salaries and benefits		9,948,877
Operating costs		14,144,800
Asset acquisitions		1,822,578
Grants and contributions		16,369,090
Other expenditures		14,776
		42,300,121
Less recoveries		
Federal government	33,005	
Other ministries	81,675	
Other	20,780	
		135,460
		42,164,661

Vote 19 ECONOMIC AND REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides funding for the following four subsidiary agreements under the Canada/British Columbia Economic and Regional Development Agreement (ERDA):

(a) *Tourist Industry Development Subsidiary Agreement*—This sub-vote provides for grants to tourism industry associations for professional development activities, loan related and administrative expenditures, and visitor surveys, evaluations and economic opportunity studies for the development of the province's tourism industry.

(b) *Small Business Incentives Subsidiary Agreement*—This sub-vote provides for grants and administrative and loan related expenditures for the development of the province's small business sector.

(c) *Industrial Development Subsidiary Agreement*—This sub-vote provides for grants to research organizations and institutions to transfer new technology, loan related and administrative expenditures, opportunity identification and evaluation studies and other activities relating to the development of the province's industrial and resource sectors.

(d) *Science and Technology Development Subsidiary Agreement*—This sub-vote provides for grants and administrative expenditures for programs to foster growth of advanced technology in British Columbia.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
3,266,200		Tourist Industry Development Subsidiary Agreement	1,747,764	
2,424,300		Small Business Incentives Subsidiary Agreement	591,700	
10,252,500		Industrial Development Subsidiary Agreement	3,418,993	
0		Science and Technology Development Subsidiary Agreement	0	
	4,592,500	—Estimated		
	(4,592,500)	—Transfer to Ministry of Advanced Education and Job Training		
15,943,000		Total vote		5,758,457

20,535,500	Estimated
(4,592,500)	Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
15,943,000	

Group account classification	
Operating costs	1,092,428
Grants and contributions	1,897,309
Other expenditures	2,768,720
	5,758,457

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Finance and Corporate Relations (Vote 32)

Appropriations			Actual Expenditures
4,306,923	Total expenditure		3,966,704
	Group account classification		
	Salaries and benefits	2,846,563	
	Operating costs	1,212,750	
	Asset acquisitions	131,098	
		4,190,411	
	Less recoveries		
	Other	223,707	
		3,966,704	

Statutory

PUBLIC SERVICE BENEFIT PLAN ACT (R.S.B.C. 1979, chap. 344, sec. 5)

Appropriations			Actual Expenditures
14,541	B.C. Medical Expenses, B.C. House, London, England		14,541
	Group account classification		
	Salaries and benefits	14,541	

Statutory

OCEAN FALLS CORPORATION REPEAL ACT (R.S.B.C. 1979, chap. 304.1)

Appropriations			Actual Expenditures
4,617	Total expenditure		4,617
	Group account classification		
	Other expenditures	4,617	

MINISTRY OF EDUCATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
20	Minister's Office	225,259		225,259	199,354
21	Ministry Operations	25,468,385			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(113,340)	25,355,045	24,980,932
22	Public Schools Education	1,189,387,212			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		10,171,093	1,199,558,305	1,199,558,305
23	Independent Schools	39,037,153			
	Statutory— *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		965,908	40,003,061	40,003,061
	Statutory— *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries —Status Indian Children Education —Canadian Official Languages Program —Department of National Defence Children Education				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Property Tax Refunds		1,024,722	1,024,722	1,024,722
	Education (Interim) Finance Act (S.B.C. 1982, chap. 2, sec. 20 (6))—Administration fees		810,051	810,051	810,051
	Teaching Profession Act (S.B.C. 1987, chap. 19, sec. 42)		513,154	513,154	513,154
	Special Accounts— *Education Excellence Appropriation Act* (S.B.C. 1986, chap. 6, sec. 1)—Fund for Excellence in Education (*see* D 158 for detail)	112,990,000		112,990,000	110,970,600
	Financing Transactions—Rural Residential School Property Taxes				
		1,367,108,009	13,371,588	1,380,479,597	1,378,060,179

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 20

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Education, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
225,259	Total vote		199,354
	Group account classification		
	Salaries and benefits	188,113	
	Operating costs	10,174	
	Asset acquisitions	1,067	
		199,354	

Vote 21

MINISTRY OPERATIONS

Description

This vote provides for the overall policy development for the ministry as well as administrative and support services to the ministry's operating programs. Included in these functions are planning, policy research, legislative development, systems development, accounting, auditing, payroll, personnel, information and data services, and financial management and research. This vote also provides for educational research and development, and membership in, and services to, several national and inter-provincial organizations. Major programs and activities include:

(a) *Management Operations*—This sub-vote provides for the coordination and development of policies, legislation, computer systems and personnel management, and the development and operation of major financial systems including five-year operating forecasts, annual capital and operating budgets, and expenditure and financial management. This sub-vote also provides for ministry office space, the costs of communications services for the ministry, correspondence education for any British Columbia student unable to take the regular school program, textbooks, media materials and other initiatives. In addition, this sub-vote provides for liaison with some Crown corporations and central agencies of government, and for the internal financial operations of the ministry. Recoveries are received from the sale of supplementary textbooks and media materials to school districts and from students enrolled in correspondence courses.

(b) *Deputy Minister's Office*—This sub-vote provides for the management of the ministry, management leadership and information services to school districts. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes and financial management services.

(c) *Research and Development*—This sub-vote provides for grants to partially support provincially oriented educational societies which supplement the educational programs of school districts. This sub-vote also provides for projects to develop and enhance the provincial educational system and for management systems improvements on behalf of the ministry and field agencies.

(d) *National and Inter-Provincial Activities*—This sub-vote provides for British Columbia's share of the operating expenses of the Council of Ministers of Education (Canada) and other inter-provincial activities.

(e) *Recoveries from Fund for Excellence in Education*—This sub-vote provides for recoveries from the Fund for Excellence in Education Special Account for additional purchases of textbooks, materials and other initiatives.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
31,536,760	Management Operations (net of recoveries)		31,219,431	
617,357	Deputy Minister's Office		641,218	
813,499	Research and Development		553,841	
217,429	National and Inter-Provincial Activities		217,429	
(7,830,000)	Recoveries from Fund for Excellence in Education		(7,650,987)	
25,355,045	Total vote			24,980,932
25,468,385	Estimated			
(113,340)	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))			
25,355,045				
	Group account classification			
	Salaries and benefits		5,311,717	
	Operating costs		27,510,648	
	Asset acquisitions		881,570	
	Grants and contributions		545,923	
	Other expenditures		385	
			34,250,243	
	Less recoveries			
	Federal government	44,383		
	Fund for Excellence in Education	7,650,987		
	Correspondence branch	326,086		
	Provincial educational media centre	806,677		
	Publication services	441,178		
			9,269,311	
			24,980,932	

Vote 22

PUBLIC SCHOOLS EDUCATION

Description

This vote provides for the development, management and funding of the public schools system through the operations of the ministry, the financial support of school districts and provincial assistance to homeowners for school taxation. Major programs and activities include:

(a) *Ministry Operations in Support of Public Schools*—This sub-vote provides for assessing and developing the content of educational programs, managing public instruction through curriculum development, learning assessment and provincial final examinations. This sub-vote also provides for the evaluation and assessment of special education programs, assistance to school district personnel in organizing and evaluating special education programs and the provision of direct services such as Jericho Hill School and the Resource Centre for the Visually Impaired. This sub-vote also provides financial support services for the preparation, analysis and accounting for school district operating budgets and capital expenditure programs. This sub-vote further provides for the small secondary schools and child abuse prevention programs, and for equipment purchases for hearing impaired students. Finally, the sub-vote provides for policy liaison between the ministry and school districts, support for effective school initiatives, exchange programs, accreditation of senior secondary schools and the certification process for teachers. Recoveries are received from fees for school final transcripts and general education development tests, from provincial examination re-read fees and other miscellaneous sources.

(b) *Contributions to School Districts*—This sub-vote provides for the provincial share of local school district operating budgets, contributions to schools and other educational agencies for continuing education, and contracted programs such as those for severely handicapped children in residential centres.

(c) *Contributions for Schools Debt Service*—This sub-vote provides for the provincial share of contributions for the payment of interest and sinking fund charges for capital construction projects and equipment purchases for schools.

(d) *Grants to Reduce Local School Taxes*—This sub-vote provides for grants to homeowners to reduce school taxes.

(e) *Teachers' Pension Fund*—This sub-vote provides, on behalf of all school districts, the employer's statutory contribution to the Teachers' Pension Fund and the employer's portion of medical and dental expenses for all retired teachers.

(f) *Contributions—Non-Residential School Property Tax*—This sub-vote provides for contributions to school districts from school property tax revenue collected by the province from non-residential property.

(g) *Recoveries—Non-Residential School Property Tax*—This sub-vote provides for recoveries from school property tax revenue collected by the province from non-residential property.

(h) *Special Projects*—This sub-vote provides for special projects related to computer technology acquisition, teacher training, program effectiveness and equipment acquisition.

(i) *Recoveries from Fund for Excellence in Education*—This sub-vote provides for recoveries from the Fund for Excellence in Education Special Account for operating contributions to school districts, for special projects relating to computer technology acquisition, teacher training, program effectiveness and equipment acquisition, and for other initiatives including the small secondary schools and child abuse prevention programs.

Appropriations				Actual Expenditures
		Classification by sub-vote		
17,564,541		Ministry Operations in Support of Public Schools (net of recoveries)		17,319,685
742,576,424		Contributions to School Districts		728,002,636
108,556,985		Contributions for Schools Debt Service		108,556,985
281,199,706		Grants to Reduce Local School Taxes		283,404,404
112,570,639		Teachers' Pension Fund		115,291,576
446,875,000		Contributions—Non-residential School Property Tax		459,375,000
(446,874,990)		Recoveries—Non-residential School Property Tax		(449,330,296)
40,250,000		Special Projects		38,257,993
(103,160,000)		Recoveries from Fund for Excellence in Education		(101,319,678)
	(61,660,000)	—Contributions to School Districts	(61,660,000)	
	(40,250,000)	—Special Projects	(38,257,993)	
	(1,250,000)	—Other Initiatives	(1,401,685)	
1,199,558,305		Total vote		1,199,558,305
1,189,387,212	Estimated			
10,171,093	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))			
1,199,558,305				

Vote 22—*Continued*

Group account classification		
Salaries and benefits		7,242,818
Operating costs		7,730,691
Asset acquisitions		967,769
Grants and contributions		1,734,509,998
Other expenditures		54
		1,750,451,330
Less recoveries		
Non-residential School Property Tax	449,330,296	
Fund for Excellence in Education	101,319,678	
Other	243,051	
		550,893,025
		1,199,558,305

Vote 23 INDEPENDENT SCHOOLS

Description

This vote provides for partial support of British Columbia independent schools and for the supervision of their operations as required as a condition of receiving a provincial contribution. Major programs and activities include:

(a) *Independent Schools Management* — This sub-vote provides for the inspection, classification and recommendation of independent schools for provincial contributions and for the certification of teachers under the terms of the *School Support (Independent) Act*.

(b) *Contributions to Independent Schools* — This sub-vote provides for provincial contributions to eligible independent schools and for special education initiatives in independent schools.

(c) *Recoveries from Fund for Excellence in Education*—This sub-vote provides for recoveries from the Fund for Excellence in Education Special Account for special education initiatives in independent schools.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
343,926	Independent Schools Management	296,653	
41,659,135	Contributions to Independent Schools	41,706,343	
(2,000,000)	Recoveries from Fund for Excellence in Education	(1,999,935)	
40,003,061	Total vote		40,003,061
39,037,153	Estimated		
965,908	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		
40,003,061			

Group account classification	
Salaries and benefits	154,378
Operating costs	138,722
Asset acquisitions	3,553
Grants and contributions	41,706,343
	42,002,996
Less recoveries	
Fund for Excellence in Education	1,999,935
	40,003,061

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds are received under the 1969 Federal/Provincial agreement which provides for the payment by the federal government to the province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

Appropriations		Actual Expenditures
0	Status Indian Children Education	0

Group account classification	
Grants and contributions	32,000,594
Less recoveries	32,000,594
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

In accordance with the 1972 Federal/Provincial agreement, the province receives tuition fees from the federal government for the education of service children residing on tax-exempt lands owned by the federal government. These amounts are paid out to the respective school districts.

Appropriations		Actual Expenditures
0	Department of National Defence Children Education	0

Group account classification	
Grants and contributions	2,195,573
Less recoveries	2,195,573
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

These funds are contributed by the federal government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages in Education (1984) to support the maintenance and development of minority language education and second language instruction.

Appropriations		Actual Expenditures
0	Canadian Official Languages Programs	0

Group account classification	
Operating costs	2,894,605
Asset acquisitions	5,395
Grants and contributions	6,307,864
	9,207,864
Less recoveries	9,207,864
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations			Actual Expenditures
1,024,722	Interest on property tax refunds		1,024,722
	Group account classification		
	Operating costs	1,024,722	

Statutory

EDUCATION (INTERIM) FINANCE ACT (S.B.C. 1982, chap. 2, sec. 20 (6))

Appropriations			Actual Expenditures
810,051	Administration fees		810,051
	Group account classification		
	Other expenditures	810,051	

Statutory

TEACHING PROFESSION ACT (S.B.C. 1987, chap. 19, sec. 42)

Appropriations			Actual Expenditures
513,154	College of Teachers		513,154
	Group account classification		
	Operating costs	218,799	
	Grants and contributions	294,355	
		513,154	

FINANCING TRANSACTIONS

Description

Provincial advances are provided to school districts for rural residential school property taxes collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures	
86,659,624	Advances *re* Rural Residential School Property Tax	86,659,624	
(86,659,624)	Recoveries *re* Rural Residential School Property Tax	(86,659,624)	
0	Total		0
81,870,000	Estimated		
4,789,624	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		
(86,659,624)	Recoveries		
0			

Group account classification	
Loans, investments and advances	86,659,624
Less recoveries	86,659,624
Net other expenditure	0

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
24	Minister's Office	235,549		235,549	234,077
25	Ministry Operations	23,203,101		23,203,101	22,000,971
26	British Columbia Utilities Commission	1,407,430			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		477,262	1,884,692	1,884,692
27	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	800,000		800,000	397,234
28	Mineral Development and Exploration Incentives	7,300,000		7,300,000	6,968,911
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Intergovernmental Relations (Vote 45)		858,618	858,618	847,229
	—Transfer from the Ministry of Intergovernmental Relations (Vote 53)		5,951,652	5,951,652	5,278,449
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		30,139	30,139	30,139
	Mines Act (S.B.C. 1980, chap. 28, sec. 15 (2))—Mine Improvement		3,451	3,451	3,451
	Financing Transactions—Energy and Minerals Infrastructure Financing				
		32,946,080	7,321,122	40,267,202	37,645,153

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 24

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Energy, Mines and Petroleum Resources, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
235,549	Total vote		234,077
	Group account classification		
	Salaries and benefits	220,074	
	Operating costs	9,344	
	Asset acquisitions	4,659	
		234,077	

Vote 25

MINISTRY OPERATIONS

Description

This vote provides for ministry programs and activities including:

(a) *Administration and Support Services*—This sub-vote provides for the administration of financial and personnel management services, coordination of legislative requirements and assessment and collection of mineral, mineral land, coal, petroleum and natural gas taxes and royalties. The sub-vote also provides for data management and office automation systems, and administrative services including property, accommodation, vehicle, machinery and materials requirements and inventories, communications, and distribution of ministry publications.

(b) *Executive Management*—This sub-vote provides for senior executive direction, information services, publications production, public relations and library services for the ministry.

(c) *Energy Resources*—This sub-vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. In 1986/87, this sub-vote provided for grants to utility companies to extend natural gas pipelines to provincial customers.

(d) *Mineral Resources*—This sub-vote provides for the formulation, advancement and administration of policies and programs for the discovery and orderly development of mineral resources to achieve maximum economic and social benefits for the province. This sub-vote also provides for the administration and enforcement of provincial legislation and regulations to ensure the extraction of the province's mineral and coal resources in a manner consistent with worker health and safety, public safety, resource conservation, and environmental sensitivity. Provision is also made for the administration of title to the mineral and coal resources of the province, and the continued development of efficient and effective records systems. This sub-vote also provides for projects and programs to facilitate the exploration and discovery of mineral and coal resources through geological mapping, surveys, prospector training, information services and analytical laboratory support. Funds are also provided for the maintenance of a data base on the mineral industry and for the development and implementation of appropriate policies for the mineral sector. This sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province, encourages research and technical innovation in related fields, provides grants to the mineral industry and various mine rescue safety associations and provides for the cost-sharing of technical studies pertaining to the development of mineral resources. This sub-vote also provides for the construction and maintenance of mineral resource roads. Recoveries are received from the Mineral Development Subsidiary Agreement for expenses related to the use of specialized analytical equipment.

(e) *Petroleum Resources*—This sub-vote provides for the administration and disposition of petroleum, natural gas, and geothermal resource rights in a manner to bring maximum economic and social benefit to the province. The division supports the development of these resources, enforces regulation of petroleum exploration and production operations to ensure safe operation, environmental protection during seismic exploration and drilling, and conservation of resources. This sub-vote also provides for the determination of oil and natural gas reserves of British Columbia, including offshore reserves, and for the maintenance of the data base on the sedimentary geology of British Columbia, including storage of well cores, logs and records. Provision is also made for reports required under statutes, plus statistical and informational reports on petroleum exploration and development, and information and service to the petroleum industry on a fee for service basis for geological information, maps and tenure documentation, to support and encourage an active petroleum industry in the province. This sub-vote also provides for the construction and maintenance of petroleum resource roads and for the maintenance of security and performance deposits in trust.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
4,191,873	Administration and Support Services	3,626,897	
1,250,027	Executive Management	1,008,492	
2,161,286	Energy Resources	1,924,622	
11,481,748	Mineral Resources (net of recoveries)	11,574,914	
4,118,167	Petroleum Resources	3,866,046	
23,203,101	Total vote		22,000,971
	Group account classification		
	Salaries and benefits	11,959,687	
	Operating costs	8,643,526	
	Asset acquisitions	1,268,258	
	Grants and contributions	129,500	
		22,000,971	

Vote 26 BRITISH COLUMBIA UTILITIES COMMISSION

Description

This vote provides for the operation of the British Columbia Utilities Commission, as authorized under the *Utilities Commission Act*. The Commission is responsible for the regulation of all utilities and telecommunications in the province. These responsibilities include conducting public hearings into major energy projects and energy use proposals. Commission costs are partially recovered from hearing proponents.

Appropriations		Actual Expenditures
1,884,692	Total vote (net of recoveries)	1,884,692
1,407,430	Estimated	
477,262	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))	
1,884,692		

Group account classification	
Salaries and benefits	1,541,188
Operating costs	1,079,727
Asset acquisitions	53,771
Other expenditures	56,062
	2,730,748
Less recoveries	
British Columbia Utilities Commission hearings	846,056
	1,884,692

Vote 27 FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT

Description

This vote provides for payments to the Fort Nelson Indian Band resulting from the production of natural gas and the disposition of natural gas interests. Payments are made in accordance with the federal-provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Appropriations		Actual Expenditures
800,000	Total vote	397,234

Group account classification	
Grants and contributions	397,234

Vote 28 MINERAL DEVELOPMENT AND EXPLORATION INCENTIVES

Description

This vote provides for the following mineral industry development programs:

(a) *Mineral Development Subsidiary Agreement (ERDA)*—This sub-vote provides for third year funding of a five-year, $10,000,000 program that has been undertaken by the province, in conjunction with the federal government, to encourage mineral development through geological, market and feasibility studies. In addition, this sub-vote provides for cost-shared engineering and environmental studies related to infrastructure requirements for specific mineral development opportunities. This sub-vote also provides grant and contribution funding for mineral development activities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement.

(b) *Mineral Exploration Incentives*—This sub-vote provides for the development of British Columbia's mineral potential. Financial assistance in the form of grants may be provided to encourage mineral exploration in the province. Administration costs associated with this initiative are provided for in this sub-vote.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
2,300,000	Mineral Development Subsidiary Agreement (ERDA)	2,254,588	
5,000,000	Mineral Exploration Incentives	4,714,323	
7,300,000	Total vote		6,968,911
	Group account classification		
	Operating costs	2,236,357	
	Asset acquisitions	109,101	
	Grants and contributions	4,623,453	
		6,968,911	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Transfer from the Ministry of Intergovernmental Relations (Vote 45)

Appropriations		Actual Expenditures	
858,618	Ministry Operations	1,914,626	
	Transfer to vote 67 — Contingencies	(1,067,397)	
858,618	Total vote		847,229
	Group account classification		
	Salary and travel	417,932	
	Operating costs	1,426,106	
	Asset acquisitions	70,588	
		1,914,626	
	Less transfer to vote 67	1,067,397	
		847,229	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
Transfer from the Ministry of Intergovernmental Relations (Vote 53)

Appropriations			Actual Expenditures
5,951,652	Government Personnel Services		5,278,449
	Group account classification		
	Salaries and benefits	3,069,819	
	Operating costs	1,539,242	
	Asset acquisitions	594,458	
	Grants and contributions	39,149	
	Other expenditures	35,781	
		5,278,449	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations			Actual Expenditures
30,139	Interest on revenue refunds		30,139
	Group account classification		
	Operating costs	30,139	

Statutory

MINES ACT (S.B.C. 1980, chap. 28, sec. 15 (2))

Appropriations			Actual Expenditures
3,451	Mine improvement		3,451
	Group account classification		
	Operating costs	3,451	

FINANCING TRANSACTIONS

ENERGY AND MINERALS INFRASTRUCTURE FINANCING

Description

Advances (disbursements) are provided in accordance with section 12 of the *Ministry of Energy, Mines and Petroleum Resources Act* for the purpose of financing roads, rail lines, utilities and other infrastructure necessary to facilitate exploration, development, production and processing of British Columbia's energy, mineral and petroleum resources.

Appropriations			Actual Expenditures
4,500,000	Advances *re* energy and minerals infrastructure financing	0	
(4,500,000)	Recoveries *re* energy and minerals infrastructure financing	0	
0	Total		0

MINISTRY OF ENVIRONMENT AND PARKS

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated	Other Authorizations	Total	Actual Expenditure
		$	$	$	$
29	Minister's Office	224,378		224,378	223,346
30	Ministry Operations	135,466,990		135,466,990	131,207,281
	Statutory—				
	Environment Management Act (R.S.B.C. 1979, chap. 14, secs. 5 and 6) — Pesticide Spill		23,788	23,788	23,788
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) net of recoveries				
	—Kokanee Creek Park				
	—Aerial Photo Contracts				
	—Princess Louisa Provincial Park				
	—Canadian Occidental Petroleum				
	—Fisheries and Oceans				
	Special Accounts—				
	Wildlife Act (S.B.C. 1982, chap. 57, sec. 11 (4)) — Habitat Conservation Fund (see D 159 for detail)	1,433,000	55,090	1,488,090	1,488,090
		137,124,368	78,878	137,203,246	132,942,505

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 29

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Environment and Parks, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
224,378	Total vote		223,346
	Group account classification		
	Salaries and benefits	210,122	
	Operating costs	11,694	
	Asset acquisitions	1,530	
		223,346	

Vote 30

MINISTRY OPERATIONS

Description

This vote provides for the ministry's resource, environmental and recreational management programs including:

(a) *Administration and Support Services*—This sub-vote provides for executive direction and coordination of central ministry services including information, personnel, finance, systems, accommodation, laboratory, enforcement, communications, planning, environmental assessment, assets inventory and general administration. Grants are provided to the Greater Vancouver Regional District for monitoring air quality, to the Management Committee of the Fraser River Estuary Management Program to cover various costs and to a number of organizations concerned with use of the environment. Recoveries are received from other divisions in the ministry and from other ministries for the use of conservation and laboratory services. Recoveries are also received from outside of government for laboratory services.

(b) *Air Management*—This sub-vote provides for the maintenance of atmospheric quality in British Columbia, at a level which is conducive to good health and a quality environment by setting standards and monitoring air quality, by implementing airshed management systems, and by providing atmospheric services to other programs and agencies. Recoveries are received for air monitoring services from Prince George area pulp mills.

(c) *Recreational Fisheries Management*—This sub-vote provides for the maintenance and enhancement of the recreational fish populations and their habitats in order to satisfy society's present and future requirements for recreational activity, wholesome food, direct and indirect employment and economic benefits. Principal elements are fish population and habitat protection and inventory, development and enforcement of sport fishery regulations, fish culture, research, and representation of provincial positions in federal/provincial and international recreational fisheries negotiations. Pertinent legislation includes the *Fisheries Act (Canada)*, the *Wildlife Act*, and the *Environment Management Act*. Grants are provided to the British Columbia Wildlife Federation for partial support of Knowledge Network fish and wildlife programming. Funds expended on fisheries projects under agreements with British Columbia Hydro and Power Authority, Skagit Environmental Endowment Commission and other agencies, or the private sector, are fully recoverable.

(d) *Pesticide Control*—This sub-vote provides for the administration of the *Pesticide Control Act* including advice, coordination, implementation, information, monitoring and development of policies and procedures of related programs to ensure the prudent use of pesticides. Recoveries are received from the sale of pesticide control study kits.

(e) *Waste Management*—This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act*, programs to recover and utilize waste materials, and the Okanagan Waste Management Program. Recoveries from outside of government are received for air quality monitoring.

(f) *Water Management*—This sub-vote provides for the management of British Columbia's water resources through water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, dyke construction, dyke inspection, resource inventory, water supply and public health engineering services, aquatic weed control and water quality protection. Pertinent legislation includes the *Water Act*, the *Water Utility Act*, the *Utilities Commission Act*, the *Dyke Maintenance Act*, the *Public Works Agreement Act* and the *Land Title Act*. Funds expended on the Fraser River flood damage prevention program are partially recovered from the federal government under the Canada/British Columbia Fraser River Flood Control Agreement. Funds expended on the Canada/British Columbia Hydrometric Program are recovered by agreement from the British Columbia Hydro and Power Authority.

(g) *Wildlife Management*—This sub-vote provides for the maintenance and enhancement of wildlife populations and their habitats in order to satisfy society's present and future requirements for economic, social, recreational and scientific benefits. Principle elements are wildlife population and habitat inventories, habitat protection and enhancement, research, licensing and regulating the use of wildlife, and public information. Pertinent legislation includes the *Wildlife Act*, the *Migratory Bird Convention* and the *Game Export Act* (Canada). Grants are provided to meet commitments under the *Creston Valley Wildlife Act* and for the Fur Institute of Canada. Funds expended on wildlife projects under agreements with British Columbia Hydro and Power Authority, Skagit Environmental Endowment Commission and other agencies, or the private sector, are fully recoverable.

(h) *Surveys and Resource Mapping*—This sub-vote provides for aerial photographs, control surveys, primary base mapping and program coordination services. It also provides for resource mapping, interpretation for environmental resource management and terrain resource information management. Costs are recovered from shared-cost mapping contracts with municipal and regional governments, and for digital terrain maps provided to the private sector.

(i) *Parks and Outdoor Recreation*—This sub-vote provides for the development and management of programs and policies to maintain a high quality park system in British Columbia and to coordinate outdoor recreation opportunities across the province. Grants are provided to non-profit organizations for outdoor recreation education and safety programs. The costs of recreation projects in Strathcona Park and the Skagit Valley are recovered from Westmin Resources Limited and the Skagit Environmental Endowment Commission respectively. The costs for the restoration of the Alexander MacKenzie Grease Trail are partially recovered from the Government of Canada.

Vote 30—*Continued*

(j) *Environmental Enhancement (JobTrac)* — This sub-vote provides for specific fish, wildlife and parks enhancement projects which assist individuals to enter or re-enter the labour market and receive work experience and skill development in the field of environmental protection and enhancement.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
21,978,965	Administration and Support Services (net of recoveries)		21,221,815	
3,080,381	Air Management (net of recoveries)		3,038,647	
14,024,549	Recreational Fisheries Management (net of recoveries)		13,608,353	
969,098	Pesticide Control (net of recoveries)		901,067	
16,758,999	Waste Management (net of recoveries)		14,775,188	
25,188,950	Water Management (net of recoveries)		24,579,708	
10,064,759	Wildlife Management (net of recoveries)		10,019,567	
13,129,095	Surveys and Resource Mapping (net of recoveries)		12,807,170	
28,236,549	Parks and Outdoor Recreation (net of recoveries)		28,243,008	
2,035,645	Environmental Enhancement (JobTrac)		2,012,758	
135,466,990	Total vote			131,207,281
	Group account classification			
	Salaries and benefits		66,486,016	
	Operating costs		54,174,706	
	Asset acquisitions		12,960,853	
	Grants and contributions		832,573	
	Other		299,186	
			134,753,334	
	Less recoveries			
	Other ministries	2,295,527		
	British Columbia Hydro	684,917		
	Other	565,609		
			3,546,053	
			131,207,281	

Statutory

ENVIRONMENT MANAGEMENT ACT (R.S.B.C. 1979, chap. 14, secs. 5 and 6)

Appropriations			Actual Expenditures
23,788	Pesticide Spill		23,788
	Group account classification		
	Salaries and benefits	1,271	
	Operating costs	22,517	
		23,788	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Kokanee Creek Park		0
	Group account classification		
	Operating costs	991	
	Less recoveries	991	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Aerial Photo Contracts		0
	Group account classification		
	Operating costs	43,940	
	Less recoveries	43,940	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Princess Louisa Provincial Park		0
	Group account classification		
	Operating costs	2,996	
	Less recoveries	2,996	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Canadian Occidental Petroleum		0
	Group account classification		
	Operating costs	5,000	
	Less recoveries	5,000	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Fisheries and Oceans		0
	Group account classification		
	Operating costs	5,000	
	Less recoveries	5,000	
		0	

MINISTRY OF FINANCE AND CORPORATE RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations: Estimated	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditure
		$	$	$	$
31	Minister's Office	283,435		283,435	255,481
32	Ministry Operations	67,570,778			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to the Ministry of Economic Development		(4,306,923)	63,263,855	61,286,399
33	Compensation Stabilization Program	729,387		729,387	446,727
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		1,201,476	1,201,476	1,201,476
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 21)—Special Warrant No. 2: Operations, Administration and Expenses of 8 Portfolios of Ministers of State		8,000,000	8,000,000	952,348
	Insurance (Captive Company) Act (S.B.C. 1987, chap. 9, sec. 15)—Administration costs		71,313	71,313	71,313
	Property Purchase Tax Act (S.B.C. 1987, chap. 20, sec. 27)—Administration Costs		950,000	950,000	950,000
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 15)		150,822	150,822	150,822
	Bill 68—*Miscellaneous Statutes Amendment Act* (S.B.C. 1987, chap. 60, sec. 20)				
	—District of Elkford Loan				
	—District of Sparwood Loan				
	Special Accounts—				
	Purchasing Commission Act (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))—Purchasing Commission Working Capital Account (see D 163 for detail)				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Economic Development: *Purchasing Commission Act* (R.S.B.C. 1979, chap. 350, sec. 23.1 (3)) — Purchasing Commission Working Capital Account (see D 163 for detail)				
	Resource Revenue Stabilization Fund Act (S.B.C. 1982, chap. 24, sec. 4) — Resource Revenue Stabilization Fund (see D 164 for detail)		1,147,863,117	1,147,863,117	1,147,863,117
	Less transfer to the General Fund from the Special Account		(1,147,863,117)	(1,147,863,117)	(1,147,863,117)
	Financing Transactions				
	—British Columbia Transit (Gasoline Tax) Levy				
	—Interest on Trusts and Deposits				
	—*Land Tax Deferment Act*				
	—Rural Area Property Taxes				
		68,583,600	6,066,688	74,650,288	65,314,566

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 31

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Finance and Corporate Relations, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
283,435	Total vote		255,481
	Group account classification		
	Salaries and benefits	225,730	
	Operating costs	26,061	
	Asset acquisitions	3,690	
		255,481	

Vote 32

MINISTRY OPERATIONS

Description

This vote provides for the operations and programs of the ministry, including:

(a) *Administration and Support Services*—This sub-vote provides for executive, financial, administrative, personnel, information systems, and communications support to ministry operations and programs. Grants are provided to government employees under the suggestion awards program. The cost of information systems services is partially recovered from other divisions of the ministry.

(b) *Treasury Board Staff*—This sub-vote provides for analysis and advice on economic, fiscal, budgetary and administrative issues.

(c) *Office of the Comptroller General*—This sub-vote provides for the payment, recording, reporting and auditing of government accounts and trust funds, for the development and implementation of financial administration policies and procedures, for the evaluation of accounting and financial management systems throughout government and for the development and delivery, on a cost recovery basis, of government financial training and development programs.

(d) *Revenue Operations*—This sub-vote provides for the administration of taxation statutes which are the responsibility of the Ministry of Finance and Corporate Relations, for the administration and related costs of the *Land Tax Deferment Act*, the *Home Owner Grant Act* as it relates to the non-municipal areas of the province, and for the administration of advances to local governments in respect of property taxes collected on their behalf. Grants are provided to natural gas producers to partially offset federal income taxes and to municipalities annexing unincorporated areas.

(e) *Assessment Services*—This sub-vote provides for a provincial contribution toward the operations of the British Columbia Assessment Authority and for Courts of Revision and Assessment Appeal Board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.

(f) *Provincial Treasury*—This sub-vote provides for management of the financial assets and liabilities of the government and participating government corporations and agencies and for the management of trust funds and deposits. Costs incurred for funds management and for fiscal agent services provided to government, to participating government corporations and agencies and to special, trust and other funds are fully recovered.

(g) *Purchasing Commission*—This sub-vote provides for procurement services related to the acquisition of commodities and services for ministries and participating public bodies, technical evaluation, advice and assistance for commodity acquisitions, establishment and testing of commodity standards, recommendation of policies for efficient and effective acquisition, and development and administration of the public sector purchasing policy to stimulate economic activity in the province. Costs related to the provision of procurement services for participating public bodies and agencies are fully recovered.

(h) *Corporate Relations*—This sub-vote provides a legal framework for the marketplace, including licensing and registration of corporate entities and individuals, regulation of the instruments and documents used by them to communicate and conduct their business, and administration of the Mobile Home and Central Registries. The Superintendent of Financial Institutions charters, inspects and regulates credit unions, cooperatives, trust companies and insurance companies, and inspects and regulates mortgage brokers and the real estate industry. The Registrar of Companies maintains complete files on all companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the province. The Registrar also records through the central registry mechanics liens and liens against motor vehicles and personal chattels and conducts searches for those liens for the general public, the financial community and the legal profession. The Commercial Appeals Commission hears appeals under the various regulatory statutes. The Auditor Certification Board, established by the *Company Act*, assesses the qualifications of auditors for reporting companies. Recoveries are received from self-regulatory organizations for government data processing expenses related to delegated licensing functions.

(i) *British Columbia Securities Commission*—This sub-vote provides for the operation of the British Columbia Securities Commission under the *Securities Act* and for administrative costs of the Superintendent of Brokers for the regulation of securities and commodity contract dealers. Recoveries are received from self-regulatory organizations for government data processing expenses related to delegated licensing functions.

Appropriations			Actual Expenditures
		Classification by sub-vote	
9,311,568		Administration and Support Services (net of recoveries)	8,614,963
5,251,042		Treasury Board Staff	4,743,757
10,021,918		Office of the Comptroller General (net of recoveries)	9,595,246
15,882,390		Revenue Operations	14,996,847
8,555,108		Assessment Services	8,321,951
10		Provincial Treasury (net of recoveries)	0
0		Purchasing Commission (net of recoveries)	0
	4,057,003	—Estimated	
	(4,057,003)	—Transfer to the Ministry of Economic Development	
9,789,415		Corporate Relations (net of recoveries)	10,191,675
4,452,404		British Columbia Securities Commission (net of recoveries)	4,821,960
63,263,855		Total vote	61,286,399
67,570,778		Estimated	
		Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(4,306,923)		—Transfer to the Ministry of Economic Development	
63,263,855			

Vote 32—*Continued*

Group account classification		
Salaries and benefits		33,196,827
Operating costs		23,233,245
Asset acquisitions		3,749,151
Grants and contributions		6,749,311
Other		2,080,590
		69,009,124
Less recoveries		
Funds management and fiscal fees	3,668,370	
Other	4,054,355	
		7,722,725
		61,286,399

Vote 33 COMPENSATION STABILIZATION PROGRAM

Description

This vote provides for the costs of the Compensation Stabilization Program, including the interpretation and administration of guidelines and regulations issued under the *Compensation Stabilization Act* and the issuing of orders under section 3 (1) of the *Public Sector Restraint Act*.

Appropriations		Actual Expenditures
729,387	Total vote	446,727

Group account classification	
Salaries and benefits	192,311
Operating costs	247,922
Asset acquisitions	6,494
	446,727

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
1,201,476	Interest on revenue refunds	1,201,476

Group account classification	
Operating costs	1,201,476

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 21)

Appropriations		Actual Expenditures
8,000,000	Special Warrant No. 2: Operations, Administration and Expenses of 8 Portfolios of Ministers of State	952,348

Group account classification	
Salaries and benefits	242,149
Operating costs	315,883
Asset acquisitions	394,316
	952,348

Statutory

INSURANCE (CAPTIVE COMPANY) ACT (S.B.C. 1987, chap. 9, sec. 15)

Appropriations		Actual Expenditures
71,313	Administration costs	71,313

Group account classification	
Operating costs	71,313

Statutory

PROPERTY PURCHASE TAX ACT (S.B.C. 1987, chap. 20, sec. 27)

Appropriations		Actual Expenditures
950,000	Administration costs	950,000

Group account classification	
Salaries and benefits	113,289
Operating costs	163,071
Asset acquisitions	673,640
	950,000

Statutory

UNCLAIMED MONEY ACT (R.S.B.C. 1979, chap. 418, sec. 15)

Appropriations			Actual Expenditures
150,822	Payment of claims		150,822
	Group account classification		
	Other expenditures	150,822	

Statutory

BILL 68 — *MISCELLANEOUS STATUTES AMENDMENT ACT* (S.B.C. 1987, chap. 60, sec. 20)

Appropriations			Actual Expenditures
0	District of Elkford Loan		0
	Group account classification		
	Other expenditures	1,820,781	
	Less recoveries	1,820,781	
		0	

Statutory

BILL 68 — *MISCELLANEOUS STATUTES AMENDMENT ACT* (S.B.C. 1987, chap. 60, sec. 20)

Appropriations			Actual Expenditures
0	District of Sparwood Loan		0
	Group account classification		
	Other expenditures	422,986	
	Less recoveries	422,986	
		0	

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) Levy collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures	
38,000,000	Advances *re* British Columbia Transit (Gasoline Tax) Levy	36,417,400	
(38,000,000)	Recoveries *re* British Columbia Transit (Gasoline Tax) Levy	(36,417,400)	
0	Total		0

Group account classification	
Other expenditures	36,417,400
Less recoveries	36,417,400
	0

FINANCING TRANSACTIONS

Description

Annual interest payments are credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration of the province, on the basis of earnings received from the investment of these funds.

Appropriations		Actual Expenditures	
16,283,000	Advances *re* Interest on Trusts and Deposits	11,617,163	
(16,283,000)	Recoveries *re* Interest on Trusts and Deposits	(11,617,163)	
0	Total		0

Group account classification	
Other expenditures	11,617,163
Less recoveries	11,617,163
	0

FINANCING TRANSACTIONS

Description

Local governments are reimbursed by the province for the property taxes of seniors and other qualified property owners which are deferred under this Act. The property owner or the estate is required to repay to the Ministry of Finance and Corporate Relations deferred taxes together with interest compounded annually at the termination of the agreement.

Appropriations		Actual Expenditures	
1,610,000	Advances *re Land Tax Deferment Act*	3,138,321	
(3,650,000)	Recoveries *re Land Tax Deferment Act*	(3,138,321)	
(2,040,000)	Total		0

Group account classification	
Other expenditures	3,138,321
Less recoveries	3,138,321
	0

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local governments and entities in rural areas in respect of local taxes and levies collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures	
65,313,000	Advances *re* Rural Area Property Taxes	67,249,369	
(66,000,000)	Recoveries *re* Rural Area Property Taxes	(67,249,369)	
(687,000)	Total		0
	Group account classification		
	Other expenditures	67,249,369	
	Less recoveries	67,249,369	
		0	

MINISTRY OF FORESTS AND LANDS

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated	Other Authorizations	Total	Actual Expenditure
		$	$	$	$
34	Minister's Office	210,165		210,165	187,203
35	Ministry Operations	267,798,152		267,798,152	261,927,829
36	Fire Suppression Program	60,000,000			
	Statutory—				
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 124 (4))		9,608,468	69,608,468	69,608,468
37	Forest Resource Development Subsidiary Agreement (ERDA)	68,883,468		68,883,468	66,067,317
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 21)—Special Warrant No. 1 — Compensation to Employees and Contractors of Beban Logging Company		1,200,000	1,200,000	1,200,000
	Special Accounts—				
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 87.1)—Small Business Enterprise (see D 165 for detail)	21,420,000	2,587,711	24,007,711	24,007,711
	Forest Stand Management Fund Act (S.B.C. 1986, chap. 8, sec. 3)—Forest Stand Management (see D 158 for detail)	19,500,000		19,500,000	18,795,458
	Less transfer to the Special Account from Vote 35	(13,000,000)		(13,000,000)	(13,000,000)
		424,811,785	13,396,179	438,207,964	428,793,986

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 34

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Forests and Lands, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
210,165	Total vote		187,203
	Group account classification		
	Salaries and benefits	182,328	
	Operating costs	3,538	
	Asset acquisitions	1,337	
		187,203	

Vote 35

MINISTRY OPERATIONS

Description

This vote provides for the forest, range, recreation and lands programs of the ministry (except fire suppression) and for the management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at provincial, regional and district levels and include:

(a) *Administration and Support Services*—This sub-vote provides for senior executive direction in the ministry and includes the development and evaluation of policy objectives and plans, and the dissemination of information concerning ministry activities. In addition, this sub-vote provides for advice, policies and procedures pertaining to all general administration matters, support services throughout the ministry, overall monitoring and functional direction of the ministry's financial, human and physical resources, communications, data processing and administrative services and arrangements for accommodation, equipment and maintenance. This sub-vote also provides grants to agencies involved in forestry research, the British Columbia Debris Control Board and for activities which promote the forest industry.

(b) *Forests and Lands Management*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to program delivery. Direction and monitoring of forests and lands policies and programs are provided for at the regional level and supervision and control of implementation occurs at the district level. The programs funded include harvesting, silviculture, research, forest protection, range, recreation and lands. Costs for joint research projects are recovered from other ministries and agencies.

(c) *Forest Stand Management*—This sub-vote provides for the transfer of funds to the Forest Stand Management Fund Special Account established by the *Forest Stand Management Fund Act, 1986*.

Appropriations				Actual Expenditures
		Classification by sub-vote		
41,379,079		Administration and Support Services		55,027,407
213,419,073		Forests and Lands Management (net of recoveries)		193,900,422
	31,831,849	—Program Administration	35,096,470	
	58,753,800	—Harvesting	50,435,789	
	63,517,749	—Silviculture	52,565,079	
	8,854,669	—Research	8,640,322	
	27,481,897	—Forest Protection	23,898,903	
	4,853,952	—Range	5,035,103	
	3,817,581	—Recreation	3,590,751	
	14,307,576	—Lands	14,638,005	
13,000,000		Forest Stand Management		13,000,000
267,798,152		Total vote		261,927,829

Group account classification	
Salaries and benefits	140,812,114
Operating costs	95,952,312
Asset acquisitions	10,482,540
Grants and contributions	14,806,550
	262,053,516
Less Recoveries	125,687
	261,927,829

Vote 36 FIRE SUPPRESSION PROGRAM

Description

This vote provides for the costs of fighting and extinguishing forest and range fires as required by the *Forest Act*, including *ex gratia* payments related to this program.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
32,466,976	Direct Fire Fighting Expenditures	32,466,976	
37,141,492	Fire Suppression Preparedness	37,141,492	
69,608,468	Total Vote		69,608,468
60,000,000	Estimated		
9,608,468	Statutory — *Forest Act* (R.S.B.C. 1979, chap. 140, sec. 124 (4))		
69,608,468			
	Group account classification		
	Salaries and benefits	7,345,036	
	Operating costs	56,663,719	
	Asset acquisitions	5,599,713	
		69,608,468	

Vote 37 FOREST RESOURCE DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides funding for the programs delivered by the Government of British Columbia under the Forest Resource Development Subsidiary Agreement, which is a five year, $300,000,000 subsidiary agreement under the Canada/British Columbia Economic and Regional Development Agreement (ERDA). The terms of the Forest Resource Development Subsidiary Agreement provide for delivery, by the Government of British Columbia, of cost-shared and provincially-funded programs. These programs provide for the growing of seedlings, site rehabilitation, planting, post-planting and other intensive reforestation and silviculture activities. These programs also provide for the development of policies and procedures, project coordination and monitoring, and research activities pertaining to the intensive reforestation and silviculture activities funded under the Forest Resource Development Subsidiary Agreement.

Appropriations		Actual Expenditures	
68,883,468	Total Vote		66,067,317
	Group account classification		
	Salaries and benefits	78,917	
	Operating costs	60,598,166	
	Asset acquisitions	4,606,165	
	Grants and contributions	724,000	
	Other expenditures	60,069	
		66,067,317	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 21)

Appropriations			Actual Expenditures
1,200,000	Special Warrant No. 1 — Compensation to Employees and Contractors of Beban Logging Company		1,200,000
	Group account classification		
	Grants and contributions	1,200,000	

MINISTRY OF HEALTH

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
38	Minister's Office	220,893		220,893	220,502
39	Management Operations	70,114,417		70,114,417	67,309,953
40	Pharmacare	155,990,000			
	Supplement—Special Warrant No. 7		3,750,000	159,740,000	157,473,941
41	Medical Services Commission	540,373,948			
	Statutory—*Medical Services Commission Act* (R.S.B.C. 1979, chap. 255, sec. 12)		23,626,553	564,000,501	564,000,501
42	Preventive and Community Care Services	245,420,959			
	Supplement—Special Warrant No. 8		3,562,000	248,982,959	246,285,981
43	Institutional Services	1,923,913,040			
	Supplement—Special Warrant No. 9		29,468,000		
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		449,833	1,953,830,873	1,953,830,873
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—Veterans' Hospital Agreement		11,710	11,710	11,710
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Reciprocal agreements				
	—Richmond School District No. 38—Preventive Services				
	—Hospital Management System				
	—Aids Lab Research				
	Special Accounts—				
	Health Improvement Appropriation Act (S.B.C. 1986, chap. 9, sec. 1)—Health Improvement Fund (see D 159 for detail)	240,000,000		240,000,000	240,000,000
		3,176,033,257	60,868,096	3,236,901,353	3,229,133,461

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 38

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Health, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
220,893	Total vote		220,502
	Group account classification		
	Salaries and benefits	217,468	
	Operating costs	3,034	
		220,502	

Vote 39

MANAGEMENT OPERATIONS

Description

This vote provides for overall ministry support including:

(a) *Administration and Support Services* — This sub-vote provides for the overall policy development in the ministry as well as administrative and support services to the ministry's operating programs and includes the deputy minister's office, Pharmacare administration, information services, personnel, financial services, policy, planning and legislation, operational review and productivity, and staff development and safety programs. The vote also provides for the central supply of various goods and services to the ministry and outside agencies and facilities including supplies and services, communications, computer and consulting, and building occupancy costs. Recoveries are received from the distribution of supplies and services within the ministry and to other ministries and outside agencies and facilities.

(b) *Recoveries from Health Improvement Fund* — This sub-vote provides for recoveries from the Health Improvement Fund Special Account to maintain health services.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
72,614,417	Administration and Support Services (net of recoveries)		69,809,953	
(2,500,000)	Recoveries from Health Improvement Fund		(2,500,000)	
70,114,417	Total vote			67,309,953
	Group account classification			
	Salaries and benefits		17,873,146	
	Operating costs		47,299,930	
	Asset acquisitions		3,862,830	
	Grants and contributions		3,232,121	
	Other expenditures		117,738	
			72,385,765	
	Less recoveries			
	Supplies and services	2,530,539		
	Other ministries	45,273		
	Health Improvement Fund	2,500,000		
			5,075,812	
			67,309,953	

Vote 40

PHARMACARE

Description

This vote provides for grants for full or partial subsidies on designated prescription drugs and dispensing fees, ostomy supplies and prosthetic appliances.

Appropriations		Actual Expenditures	
159,740,000	Total vote		157,473,941
155,990,000	Estimated		
3,750,000	Supplement — Special Warrant No. 7		
159,740,000			
	Group account classification		
	Grants and contributions	157,473,941	

Vote 41 MEDICAL SERVICES COMMISSION

Description

This vote provides for the payment for insured services and the development and administration of policies and programs under the Medical Services Plan including:

(a) *Administration*—This sub-vote provides for the administration of the Medical Services Plan. Services include registration of subscribers, billing and processing of premiums, auditing claims for benefits and preparing for the negotiation of contracts with practitioners.

(b) *Medical Services Plan*—This sub-vote provides contributions to the Medical Services Plan for expenditures in excess of Medical Services Plan premium revenue. Medical Services Plan premiums are paid directly to the Medical Services Plan and are not recorded as provincial revenue or as a recovery to this vote. Expenditures of the plan include payments to physicians, dental surgeons, other practitioners and laboratories on a fee for service basis according to a schedule of fees approved by the Commission. Some practitioners are reimbursed on a salaried or sessional basis. The plan is responsible for funding other expenses as required under negotiated contractual agreements with the British Columbia Medical Association.

(c) *Recoveries from Health Improvement Fund*—This sub-vote provides for recoveries from the Health Improvement Fund Special Account to meet 1986/87 population and utilization cost pressures.

Appropriations				Actual Expenditures
		Classification by sub-vote		
26,706,147		Administration		24,256,762
578,294,354		Medical Services Plan		580,743,739
	524,564,243	—Fee for Service	529,546,664	
	49,530,111	—Salaried and Sessional Payments	48,297,075	
	4,200,000	—Disability Insurance and Education Fund	2,900,000	
(41,000,000)		Recoveries from Health Improvement Fund		(41,000,000)
564,000,501		Total vote		564,000,501

540,373,948	Estimated
23,626,553	Statutory—*Medical Services Commission Act* (R.S.B.C. 1979, chap. 255, sec. 12)
564,000,501	

Group account classification	
Salaries and benefits	13,157,734
Operating costs	10,015,806
Asset acquisitions	1,083,222
Grants and contributions	580,743,739
	605,000,501
Less Recoveries	41,000,000
	564,000,501

Vote 42 PREVENTIVE AND COMMUNITY CARE SERVICES

Description

This vote provides for the service delivery, program management and policy development for preventive and community care programs including:

(a) *Preventive Services*—This sub-vote provides for the management and operation of preventive programs including public health nursing, public health inspection, health promotion and education, speech and hearing, nutrition, dental, epidemiology and medical health officers. It also provides clinical services for tuberculosis, sexually transmitted diseases, laboratory, pharmacy, kidney dialysis, home oxygen and other medical services. In addition, contributions are provided to municipalities for the delivery of certain preventive programs and to agencies providing health promotion programs. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(b) *Community Care Services*—This sub-vote provides for vital statistics, forensic psychiatric services, alcohol and drug programs, mental health services and services to the handicapped.

(i) Vital Statistics—provides for the registration and certification of births, deaths, marriages, divorces, name changes and other statistical services.

(ii) Forensic Psychiatric Services—provides for the management and operation of forensic psychiatric services to the courts and justice agencies in the province for adults and juveniles on an inpatient, outpatient and consultative basis. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(iii) Alcohol and Drug—provides for the management and operation of outpatient clinics, detoxification centres and residential treatment centres through direct operations and financial contributions to private agencies. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(iv) Mental Health—provides for the management and operation of Riverview Hospital, mental health centres, Burnaby Psychiatric Services and the Residential Care (boarding home, group home) Program. Financial contributions are provided to Greater Vancouver Mental Health Services. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(v) Services to the Handicapped—provides for the rationalization of services to multi-handicapped persons in British Columbia through funding of Glendale Lodge and other facilities, community residential placements for children and adults, respite and other family support services, special care service initiatives throughout the province and the operation of a toll-free telephone referral service.

(c) *Recoveries from Health Improvement Fund* — This sub-vote provides for recoveries from the Health Improvement Fund Special Account for initiatives related to acquired immune deficiency syndrome, kidney dialysis, home oxygen, handicapped services, children's mental health, other new initiatives and increases in operating costs.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
74,200,814		Preventive Services (net of recoveries)		72,458,693
	4,998,716	—Program Management	4,976,757	
	69,202,098	—Field Operations	67,481,936	
199,282,145		Community Care Services (net of recoveries)		198,327,288
	2,864,912	—Vital Statistics	2,686,175	
	19,086,671	—Forensic Psychiatric Services	19,064,174	
	22,874,442	—Alcohol and Drug	23,087,276	
	125,958,020	—Mental Health	125,760,998	
	28,498,100	—Services to the Handicapped	27,728,665	
(24,500,000)		Recoveries from Health Improvement Fund		(24,500,000)
248,982,959		Total vote		246,285,981

245,420,959	Estimated
3,562,000	Supplement — Special Warrant No. 8
248,982,959	

Group account classification	
Salaries and benefits	128,185,134
Operating costs	34,363,809
Asset acquisitions	1,914,061
Grants and contributions	104,970,195
Other Expenditures	1,352,782
	270,785,981
Less Recoveries from Health Improvement Fund	24,500,000
	246,285,981

Vote 43 INSTITUTIONAL SERVICES

Description

This vote provides for the service delivery, program management, policy development and planning responsibility for institutional, acute and continuing patient care programs including:

(a) *Hospital Programs*—This sub-vote provides for program management and contributions for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions pay for the majority of operating costs of hospitals after deducting other sources of revenue. Included in this amount is a provision for hospital liability self insurance. This sub-vote also provides for contributions to the Red Cross, cancer clinics and other hospital and health related agencies and payments for computer services shared by hospitals and for out-of-province hospital services. In addition, it provides for payment of the provincial government's share of debt servicing for hospital construction and renovation projects, contributions for minor capital projects and payment of the provincial government's share of the purchase of approved equipment.

(b) *Continuing Care*—This sub-vote provides for program management, direct service and contributions for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long term care assessment and community physiotherapy. Contributions include funding to proprietary and non-profit long term care facilities for the delivery of personal, intermediate and extended care services, homemaker agencies to provide care for clients in their own homes, adult day care for clients who cannot fully cope in the community but who do not require the fulltime use of a facility, and group homes for the handicapped. Contributions are also provided to municipalities and other health related agencies for the provision of home care and long term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients.

(c) *Emergency Health Services*—This sub-vote provides for emergency health services including ground and air ambulance service throughout the province, the operation of an ambulance modification depot, training programs for emergency medical assistants and paramedic crews and coordination of the ministry's responsibility in disaster planning. Contributions are made to agencies which provide services on behalf of the Emergency Health Services Commission. Recoveries are received for work performed by the ambulance modification depot and from the Workers' Compensation Board for salaries paid to Commission employees injured on the job.

(d) *Recoveries from Health Improvement Fund* — This sub-vote provides for recoveries from the Health Improvement Fund Special Account for workload increases, organ and bone marrow transplantation, new beds, increases in services, other new initiatives and increases in operating costs.

Appropriations		Classification by sub-vote		Actual Expenditures
1,736,874,525		Hospital Programs		1,736,874,525
	5,986,921	—Program Management	5,986,921	
	1,611,661,420	—Operating Contributions to Hospitals	1,611,661,420	
	81,111,185	—Hospital Construction and Renovation	81,111,185	
	38,114,999	—Hospital Equipment	38,114,999	
330,361,583		Continuing Care		330,361,583
	2,817,999	—Program Management	2,817,999	
	227,420,720	—Long-Term Care Facilities	227,420,720	
	23,831,353	—Home Nursing Care	23,831,353	
	822,432	—Community Physiotherapy	822,432	
	56,897,304	—Homemaker Services	56,897,304	
	4,140,973	—Adult Day Care	4,140,973	
	2,779,832	—Group Homes for the Handicapped	2,779,832	
	11,650,970	—Long Term Care Assessments	11,650,970	
58,594,765		Emergency Health Services (net of recoveries)		58,594,765
	2,079,816	—Program Management	2,079,816	
	56,514,949	—Ambulance Services	56,514,949	
(172,000,000)		Recoveries from Health Improvement Fund		(172,000,000)
1,953,830,873		Total vote		1,953,830,873

1,923,913,040	Estimated
29,468,000	Supplement — Special Warrant No. 9
449,833	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))
1,953,830,873	

Vote 43—*Continued*

Group account classification	
Salaries and benefits	64,765,369
Operating costs	16,430,273
Asset acquisitions	2,318,550
Grants and contributions	2,042,874,595
Other expenditures	2,668
	2,126,391,455
Less recoveries	
Other	172,560,582
	1,953,830,873

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Reciprocal agreements	0

Group account classification	
Grants and contributions	15,370,366
Less recoveries	15,370,366
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
11,710	Veterans' Hospital Agreement	11,710

Group account classification	
Grants and contributions	11,710
	11,710

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Richmond School District No. 38 — Preventive Services	0

Group account classification	
Grants and contributions	352,550
Less recoveries	352,550
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Hospital Management System	0

Group account classification	
Grants and contributions	45,000
Less recoveries	45,000
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Aids Lab Research	0

Group account classification	
Operating costs	36,883
Asset acquisitions	253,917
	290,800
Less recoveries	290,800
	0

MINISTRY OF INTERGOVERNMENTAL RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
44	Minister's Office	148,133			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Transportation and Highways		(148,133)		
45	Ministry Operations	2,457,460			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Transportation and Highways		(739,364)		
	—Transfer to the Ministry of Energy, Mines and Petroleum Resources		(858,618)		
	—Transfer to the Office of the Premier		(859,478)		
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 53)		5,951,652		
	—Transfer to the Ministry of Energy, Mines and Petroleum Resources (Vote 53)		(5,951,652)		
	—Transfer from the Ministry of Economic Development (Vote 18)		360,000		
	—Transfer to the Ministry of Transportation and Highways (Vote 18)		(360,000)		
	Special Accounts—				
	Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens' Fund (see D 154 for detail)	1,973,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Transportation and Highways: *Funds Control Act* (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens' Fund (see D 154 for detail)		(1,973,000)		
		4,578,593	(4,578,593)		

DETAILS OF EXPENDITURE BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 44

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Intergovernmental Relations, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
0	Total vote	0

148,133	Estimated
(148,133)	Transfer to the Ministry of Transportation and Highways
0	

Vote 45

MINISTRY OPERATIONS

Description

This vote provides for the general operations of the ministry and for the development and coordination of policies, strategies and activities regarding British Columbia's relations with other governments at the provincial, federal and international levels. This vote also provides for the development of British Columbia's proposals to amend the Constitution and for the operation of British Columbia House, Ottawa, which represents provincial interests in Ottawa by monitoring federal policy and legislative initiatives and providing public information on all aspects of British Columbia. In addition, this vote provides for the Native Affairs Secretariat, which develops policy on various native issues, coordinates inter-ministry work on program issues, establishes and maintains liaison with Indian groups, local communities, and the federal government, and administers the First Citizens' Fund Special Account. A grant is provided to the Canadian Intergovernmental Conference Secretariat.

Appropriations			Actual Expenditures
0		Ministry Operations	0
	2,457,460	—Estimated	
	(739,364)	—Transfer to the Ministry of Transportation and Highways	
	(858,618)	—Transfer to the Ministry of Energy, Mines and Petroleum Resources	
	(859,478)	—Transfer to the Office of the Premier	
0		Total vote	0

2,457,460	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(739,364)	—Transfer to the Ministry of Transportation and Highways
(858,618)	—Transfer to the Ministry of Energy, Mines and Petroleum Resources
(859,478)	—Transfer to the Office of the Premier
0	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Provincial Secretary and Government Services (Vote 53)

Appropriations		Actual Expenditures
5,951,652	Estimated	0
(5,951,652)	Transfer to the Ministry of Energy, Mines and Petroleum Resources	
0		0

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Economic Development (Vote 18)

Appropriations		Actual Expenditures
360,000	Estimated	0
(360,000)	Transfer to the Ministry of Transportation and Highways	
0		0

MINISTRY OF LABOUR AND CONSUMER SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditure
		$	$	$	$
46	Minister's Office	236,168		236,168	224,869
47	Ministry Operations	22,227,574		22,227,574	18,872,539
	Statutory—*Industrial Relations Reform Act* (S.B.C. 1987, chap. 24, sec. 67)—Administration Costs		5,940,149	5,940,149	5,940,149
		22,463,742	5,940,149	28,403,891	25,037,557

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 46 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Labour and Consumer Services, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
236,168	Total vote		224,869
	Group account classification		
	Salaries and benefits	214,237	
	Operating costs	10,517	
	Asset acquisitions	115	
		224,869	

Vote 47

MINISTRY OPERATIONS

Description

This vote provides for ministry programs and activities, including:

(a) *Administration and Support Services*—This sub-vote provides for the ministry's management and central services including financial, personnel, communications, information systems and other administrative systems.

(b) *Labour Relations*—This sub-vote provides services related to harmonious labour relations, including mediation services, administration of the *Employment Standards Act*, support services to the Labour Relations Board and British Columbia Council of Human Rights, and related policy services.

(c) *Labour Relations Board*—This sub-vote provides for the administration of the *Labour Code*.

(d) *Workers' Compensation Review Board and Compensation Advisory Services*—This sub-vote provides for the operation of the Workers' Compensation Review Board, an agency established under the *Workers Compensation Act*, which reviews decisions made by the Workers' Compensation Board. Compensation Advisory Services provides advice to employers and workers respecting decisions made by the Workers' Compensation Board. The costs associated with the Workers' Compensation Review Board and the Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.

(e) *British Columbia Council of Human Rights*—This sub-vote provides for the administration of provincial human rights legislation, including a public education program.

(f) *Consumer Services*—This sub-vote provides for the promotion of fairness and understanding in the marketplace through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. It regulates certain aspects of cemetery, motor dealer and travel firm operations, assists over-committed debtors through counselling and debt pooling arrangements and investigates trade practices violations involving consumer loss. This sub-vote also provides for consumer education concerning rights and obligations, information and advice to the business community, research and advice on a wide variety of commercial matters related to consumers and administration of the *Residential Tenancy Act, 1984*, which governs the relationship between landlords and tenants who rent residential premises.

(g) *Liquor Control and Licensing*—This sub-vote provides for the overall direction and control of policy development, administration and inspections in support of the *Liquor Control and Licensing Act* and regulations.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
4,850,000	Administration and Support Services	3,516,162	
7,418,006	Labour Relations	6,911,441	
3,565,855	Labour Relations Board	1,039,895	
10	Workers' Compensation Review Board and Compensation Advisory Services (net of recoveries)	(10)	
1,077,799	British Columbia Council of Human Rights	1,070,044	
3,135,156	Consumer Services	3,717,665	
2,180,748	Liquor Control and Licensing	2,617,342	
22,227,574	Total vote		18,872,539
	Group account classification		
	Salaries and benefits	15,944,448	
	Operating costs	6,596,333	
	Asset acquisitions	829,124	
	Grants and contributions	87,042	
		23,456,947	
	Less Recoveries	4,584,408	
		18,872,539	

Statutory

INDUSTRIAL RELATIONS REFORM ACT (S.B.C. 1987, chap. 24, sec. 67)

Appropriations			Actual Expenditures
5,940,149	Administration costs		5,940,149
	Group account classification		
	Salaries and benefits	2,451,640	
	Operating costs	2,073,202	
	Asset acquisitions	1,415,307	
		5,940,149	

MINISTRY OF MUNICIPAL AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
48	Minister's Office	235,919		235,919	233,282
49	Ministry Operations	26,379,686		26,379,686	26,208,054
50	Municipal Revenue Sharing	231,000,000		231,000,000	231,000,000
51	Transit Services	158,635,000		158,635,000	158,578,626
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)—Provision for Doubtful Accounts		223,729	223,729	223,729
	Special Accounts—				
	Revenue Sharing Act (R.S.B.C. 1979, chap. 368, sec. 3)—Revenue Sharing Fund (see D 164 for detail)	230,750,000		230,750,000	228,437,657
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 2 (1))—Downtown Revitalization (see D 156 for detail)	250,000	173,409	423,409	423,409
	University Endowment Lands Act (R.S.B.C. 1979, chap. 420, sec. 3 (1))—University Endowment Lands Administration (see D 166 for detail)	1,542,000		1,542,000	1,462,795
	Less Transfer to the Special Account from Vote 50	(231,000,000)		(231,000,000)	(231,000,000)
		417,792,605	397,138	418,189,743	415,567,552

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 46

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Municipal Affairs, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
235,919	Total vote		233,282
	Group account classification		
	Salaries and benefits	226,030	
	Operating costs	7,252	
		233,282	

Vote 49

MINISTRY OPERATIONS

Description

This vote provides for executive direction and management of the ministry and delivery of operating and statutory grant programs including:

(a) *Administration and Support Services*—This sub-vote provides for executive direction and administrative services to the operating programs of the ministry. This sub-vote also provides for policy research and development, legislative review, budget coordination, financial administration, personnel administration, office management and accommodation, data processing services, communications services, information services, administration of the *Home Owner Grant Act* and the Provincial/Municipal Partnership Program, and advice and assistance in community and regional development processes as they relate to local government and administration of the *Islands Trust Act*. Contributions are made to regional districts to cover expenses related to the election of Trustees to the Islands Trust.

(b) *Local Government Services*—This sub-vote provides for the Office of the Inspector of Municipalities and the review and monitoring of local government administrative and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers. Included in these functions are municipal financial and administrative services, collection, recording and assessment of municipal and regional statistical and related information, engineering analysis of local government water and sewerage construction projects, and investigations into local government issues.

(c) *Safety and Standards*—This sub-vote provides for public safety programs including the Office of the Fire Commissioner, the establishment of building construction and safety standards, inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides and refrigerator systems, public education and training support for public safety personnel through contributions to the Fire Academy, investigations and the licensing of technical personnel. This sub-vote also provides for the administration of the Downtown Revitalization Program.

(d) *University Endowment Lands*—This sub-vote provides for the management and operation of the University Endowment Lands including a recoverable contribution to the City of Vancouver for back-up fire protection services. Recoveries also include fees, licences, ratepayer contributions and revenue from the sale of sundry items.

(e) *Provincial Capital Commission*—This sub-vote provides for provincial contributions toward the general operation of the Provincial Capital Commission and its responsibilities for preserving, upgrading and planning amenities within the capital district.

(f) *Grants and Contributions*—This sub-vote provides for grants and contributions to local governments and improvement districts. Included in this function are conditional and unconditional grants for local services to provincial property as provided under the *Municipal Aid Act* and other general grants to assist local authorities in financing various projects and services.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
5,451,388	Administration and Support Services	5,240,844	
1,458,139	Local Government Services	1,345,174	
13,462,381	Safety and Standards	13,596,781	
3,202,778	University Endowment Lands (net of recoveries)	3,164,837	
555,000	Provincial Capital Commission	555,000	
2,250,000	Grants and Contributions	2,305,418	
26,379,686	Total vote		26,208,054
	Group account classification		
	Salaries and benefits	17,086,367	
	Operating costs	6,314,773	
	Asset acquisitions	720,935	
	Grants and contributions	3,533,750	
		27,655,825	
	Less recoveries		
	University Endowment Lands	1,447,771	
		26,208,054	

Vote 50

MUNICIPAL REVENUE SHARING

Description

This vote provides for the transfer of funds to the Revenue Sharing Fund Special Account which was created in 1977. The amount of the transfer is in accordance with the provisions of the *Revenue Sharing Act, 1979* and subsequent amendments. It includes:

(a) *Revenue Sharing Grant Account*—This sub-vote provides for the transfer of funds to the Revenue Sharing Fund Special Account to provide for conditional and unconditional grants to British Columbia municipalities and regional districts.

(b) *Revenue Sharing Stabilization Account*—This sub-vote provides for the transfer of funds to the Revenue Sharing Stabilization Account within the Revenue Sharing Fund Special Account. Funds from this account are available for purposes of grant stabilization.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
230,750,000	Revenue Sharing Grant Account	230,750,000	
250,000	Revenue Sharing Stabilization Account	250,000	
231,000,000	Total vote		231,000,000
	Group account classification		
	Grants and contributions	231,000,000	

Vote 51

TRANSIT SERVICES

Description

This vote provides for contributions to transit services including:

(a) *British Columbia Transit*—This sub-vote provides for contributions to public passenger transportation services in large and small communities throughout the province and includes contributions to the SkyTrain rapid transit system in the Greater Vancouver region. This sub-vote also provides for contributions for transportation services to the disabled in various communities throughout the province.

(b) *SkyTrain Guideway*—This sub-vote provides for debt servicing and retirement of the fifty per cent share of the SkyTrain guideway capital costs directly assumed by the provincial government.

Appropriations		Actual Expenditures	
119,705,000	British Columbia Transit	119,651,556	
38,930,000	SkyTrain Guideway	38,927,070	
158,635,000	Total vote		158,578,626
	Group account classification		
	Grants and contributions	158,578,626	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14)

Appropriations		Actual Expenditures	
223,729	Provision for Doubtful Account		223,729
	Group account classification		
	Other expenditures	223,729	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
52	Minister's Office	206,621		206,621	196,526
53	Ministry Operations	54,368,021			
	Supplement—Special Warrant No. 10		950,000		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Office of the Premier		(3,684,000)		
	—Transfer to the Ministry of Intergovernmental Relations		(5,951,652)	45,682,369	44,305,775
54	Pensions and Employee Benefits Administration	10		10	
55	Pensions and Employee Benefits Contributions	10			
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20 (3))		539,033	539,043	539,043
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries				
	—Crease Family Records				
	—Cominco Papers				
	—Canadian Broadcast Corporation Records				
	Public Service Act (R.S.B.C. 1979, chap. 343, sec. 49 (3))		4,990,156	4,990,156	4,990,156
	Pension (Public Service) Amendment Act (S.B.C. 1987, chap. 63, secs. 1 and 2)		42,250,000	42,250,000	42,250,000
	Elections Act (R.S.B.C. 1979, chap. 103, sec. 191)				
	—1986 General Election Expenses				
	—Election Expenses—Boundary-Similkameen		180	180	180
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)				
	—Royal Commission on Education		1,919,281	1,919,281	1,919,281
	—Royal Commission on Electoral Boundaries		753,479	753,479	753,479
	—Social Housing Commission		2,627	2,627	2,627
	—Royal Commission on Coquihalla Highway Costs		452,735	452,735	452,735
	—Royal Commission on Oakalla Prison		58,074	58,074	58,074
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58)				
	—Insurance Claims: Health Care Facilities		144,388	144,388	144,388
	—Insurance Claims and Administration: School Districts and Colleges		15,000	15,000	15,000
		54,574,662	42,439,301	97,013,963	95,627,264

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 52

MINISTER'S OFFICE

Description

This vote provides for the Office of the Provincial Secretary and Minister of Government Services, and includes the salaries of the Provincial Secretary and Minister of Government Services and the immediate staff.

Appropriations			Actual Expenditures
206,621	Total vote		196,526
	Group account classification		
	Salaries and benefits	185,407	
	Operating costs	9,235	
	Asset acquisitions	1,884	
		196,526	

Vote 53

MINISTRY OPERATIONS

Description

This vote provides for the administration of the *Ministry of Provincial Secretary and Government Services Act*, the *Lottery Act*, the *Queen's Printer Act*, the *Election Act*, the *Inquiry Act*, the *Document Disposal Act*, the *Public Service Act*, and the provision of central services to the Legislature, the Executive Council, government ministries and offices and participating public bodies. Major activities include:

(a) *Administration and Support Services*—This sub-vote provides for administration and support to the ministry and the Lottery Fund Special Account through:

- (i) General Administration—provides for the ministry executive, general administration, planning and development of policy for communications and other ministry programs, financial and personnel management and management of information systems; and
- (ii) Lottery Grants Administration—provides for the administration of grants from the Lottery Fund Special Account as authorized by the *Lottery Act*. Funds are also provided to the Ministry of Attorney General for the licensing and inspection of lotteries, bingos, casinos and other forms of social gambling in the province. All expenditure is recovered from the Lottery Fund Special Account.

(b) *Provincial Secretary*—This sub-vote provides for the programs and activities of the Provincial Secretary. Acting as secretariat to government, the Provincial Secretary provides specialized and statutory services to the executive and government including:

- (i) Protocol and Special Services—provides for the expenses of cabinet and its members, cabinet committees, travel expenses of members of the Executive Council, Parliamentary Secretaries and related staff within Canada including the payment of prescribed allowances, official ceremonies, government-hosted functions and for the costs associated with visiting dignitaries. Grants are provided for the Queen Elizabeth II British Columbia Centennial Scholarship;
- (ii) Government House—provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor;
- (iii) Legislative Buildings Operations—provides for the operation and maintenance costs of the legislative buildings and Government House;
- (iv) Provincial Elections—provides for the administration of provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list as required by the *Election Act;* and
- (v) Public Service Commission—provides for the fees and salaries of the Commissioners and staff, and the expenses of the Commission in the processing and hearing of appeals under the *Public Service Act*.

(c) *Government Services*—This sub-vote provides central services to special offices, ministries and participating public bodies:

- (i) Postal Services—provides for the costs of postal services. Costs are fully recovered from special offices, ministries and participating public bodies;
- (ii) Telecommunications Services—provides for the administrative and operating costs of the government telecommunications network; technical assistance and specialized services related to communications; purchase, rental and operation of telephone and communication systems; and operation of telephone switchboards in certain locations. Costs are fully recovered from special offices, ministries and participating public bodies;
- (iii) Queen's Printer—provides for printing services and stationery supplies. Costs are fully recovered from special offices, ministries and participating public bodies;
- (iv) Vehicle Management—provides for management and policy development for the government vehicle fleet. A portion of these costs is recovered from special offices and ministries;
- (v) Air Services—provides for air transportation services required by the government including emergency air ambulance services. This includes the acquisition and maintenance of aircraft, air and ground crews and related operating and administrative costs. A portion of these costs are recovered from special offices, ministries, and participating public bodies for staff travelling on government aircraft;
- (vi) Risk Management Services—provides for technical advice and support services to special offices and ministries for insurance and risk management;
- (vii) Records Management—provides for a centralized records management service for government including technical microfilming advice and support, and for the performance of duties prescribed under the *Document Disposal Act;* and
- (viii) Provincial Archives—provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province.

(d) *Government Personnel Services*—This sub-vote provides for the planning, development, implementation and administration of personnel policies and practices including those pertaining to the staffing, recruitment, selection and appointment of employees, the placement of employees who are supernumerary, disabled, or returning from long-term disability, the system of job evaluation and the classification of positions, the determination and review of the rates of compensation, employee benefits and allowances, and the design and development of staff training and safety programs. This sub-vote also provides for the negotiation and administration of collective agreements on behalf of government under the *Public Service Labour Relations Act*. Settlement payments for grievance arbitration and rights disputes, other personnel

Vote 53—*Continued*

related settlements agreed to by the division and the employer's share of costs for boards of arbitration are also provided for in the sub-vote. A grant is provided for membership in the Public Employers of British Columbia.

(e) *Public Affairs Bureau*—This sub-vote provides for the planning, coordination and implementation of communication policy and programs, information services, and the operation of production centres, for special offices, ministries and participating public bodies.

(f) *Government Agents*—This sub-vote provides for the delivery of programs, services and information to the public in locations throughout the province on behalf, or in support, of ministries and participating public bodies. A portion of these costs is recovered from ministries and participating public bodies.

Appropriations		Classification by sub-vote		Actual Expenditures
7,247,790		Administration and Support Services (net of recoveries)		7,132,341
	7,247,780	—General Administration	7,132,341	
	10	—Lottery Grants Administration	0	
9,239,878		Provincial Secretary		10,428,971
	1,903,686	—Protocol and Special Services	2,291,720	
	337,140	—Government House	336,871	
	3,622,000	—Legislative Buildings Operations	5,063,997	
	3,200,052	—Provincial Elections	2,585,692	
	177,000	—Public Service Commission	150,691	
13,758,762		Government Services (net of recoveries)		13,136,996
	10	—Postal Services	0	
	500,010	—Telecommunications Services	566,577	
	10	—Queen's Printer	0	
	1,198,314	—Vehicle Management	1,248,897	
	7,998,071	—Air Services	7,270,527	
	402,220	—Risk Management Services	371,662	
	1,425,828	—Records Management	1,344,786	
	2,234,299	—Provincial Archives	2,334,547	
0		Government Personnel Services		0
	5,951,652	—Estimated		
	(5,951,652)	—Transfer to the Ministry of Intergovernmental Relations		
1,977,606		Public Affairs Bureau		0
	5,661,606	—Estimated		
	(3,684,000)	—Transfer to the Office of the Premier		
13,458,333		Government Agents		13,607,467
45,682,369		Total vote		44,305,775

54,368,021	Estimated
950,000	Supplement — Special Warrant No. 10
	Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(3,684,000)	—Transfer to the Office of the Premier
(5,951,652)	—Transfer to the Ministry of Intergovernmental Relations
45,682,369	

Group account classification		
Salaries and benefits		29,717,166
Operating costs		66,880,394
Asset acquisitions		5,644,371
Grants and contributions		275,014
Inventories for resale		22,514,080
Other expenditures		1,493,004
		126,524,029
Less recoveries		
Postal Services	10,708,506	
Queen's Printer	29,596,960	
Lottery Fund	518,442	
Telecommunications	33,998,204	
Other	7,396,142	
		82,218,254
		44,305,775

Vote 54

PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Description

This vote provides for the cost of the Superannuation Commission including:

(a) *Pensions Administration*—This sub-vote provides for the development of pension policies and the operation of nine pension plans as authorized by the following statutes or regulations:

Pension (Public Service) Act;
Pension (Municipal) Act;
Pension (Teachers) Act;
Pension (College) Act;
Legislative Assembly Allowances and Pension Act;
British Columbia Rail Limited pension fund rules and regulations;
British Columbia Hydro and Power Authority pension fund regulations;
British Columbia Power Commission superannuation fund regulations; and
Workers' Compensation Board superannuation fund plan.

(b) *Employee Benefits Administration*—This sub-vote provides for the administration of employee benefits as authorized by the *Public Service Benefit Plan Act*, the *Public Service Act* and other statutes.

(c) *Chargebacks to Special Offices, Ministries and Pension Funds*—This sub-vote provides for the full recovery of the costs of administering pensions and employee benefits from special offices, ministries and pension funds.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
5,304,557	Pension Administration		4,750,197	
351,842	Employee Benefits Administration		350,406	
(5,656,389)	Chargebacks to Special Offices, Ministries and Pension Funds (recoveries)		(5,100,603)	
10	Total vote			0
	Group account classification			
	Salaries and benefits		2,952,901	
	Operating costs		1,806,301	
	Asset acquisitions		341,401	
			5,100,603	
	Less recoveries			
	Ministries	351,842		
	Other	4,748,761		
			(5,100,603)	
			0	

Vote 55 PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

Description

This vote provides for the costs to government of statutory and other employee benefits including:

(a) *Pension Contributions and Retirement Benefits:*

- (i) Provincial Pension—provides for the costs of employer contributions as required by the *Pension (Public Service) Act;*
- (ii) Miscellaneous Statutory Items—provides for the employer's costs for minor statutory requirements under the *Pension (Public Service) Act* such as payments in recognition of war service;
- (iii) Canada Pension—provides for the employer's costs of matching employee contributions to the Canada Pension Plan;
- (iv) Members of the Legislative Assembly Superannuation—provides for the cost of government contributions as required by the *Legislative Assembly Allowances and Pension Act;* and
- (v) Death and Retiring Benefits—provides for the costs of death benefits to nominated beneficiaries of participating pensioners, service gratuities upon death in service and pre-retirement leave and/or retirement allowances and costs granted to eligible employees.

Recoveries are received from participating public bodies for employer contributions made on their behalf by the government's central pay office which administers their payrolls.

(b) *Employee Health, Insurance and Other Benefits:*

- (i) Extended Health and Dental—provides for the employer's costs for the extended health and dental plan;
- (ii) Group Insurance—provides for the employer's costs for the group life insurance plan;
- (iii) Medical Services Plan—provides for the full payment by the employer of employee medical services plan premiums;
- (iv) Long Term Disability—provides for employer contributions to the long term disability plan;
- (v) Group Aviation Accident Insurance—provides for the employer's costs for group air travel insurance coverage;
- (vi) Unemployment Insurance—provides for the employer's costs for unemployment insurance premiums;
- (vii) Workers' Compensation—provides for the employer's costs for the assessment levied by the Workers' Compensation Board; and
- (viii) Other Benefits—provides for the employer's costs for benefits for licensed professional employees, management appointees and other employees not covered by a collective agreement, severance settlements and other miscellaneous benefits and related payments.

Recoveries are received from those public bodies which participate in the employee health and insurance benefit plans and, in certain circumstances, from employees.

(c) *Chargebacks to Special Offices and Ministries*—This sub-vote provides for the full recovery of the costs of pension contributions and retirement benefits and employee health, insurance and other benefits from all special offices and ministries for employees covered by these plans and receiving these benefits.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
89,848,868		Pension Contributions and Retirement Benefits (net of recoveries)		89,848,868
	66,202,412	—Provincial Pension	66,202,412	
	670,826	—Miscellaneous Statutory Items	670,826	
	14,345,970	—Canada Pension	14,345,970	
	703,893	—Members of the Legislative Assembly Superannuation	703,893	
	7,925,767	—Death and Retiring Benefits	7,925,767	
92,836,923		Employee Health, Insurance and Other Benefits (net of recoveries)		92,836,923
	19,758,972	—Extended Health and Dental	19,758,972	
	3,058,670	—Group Insurance	3,058,670	
	14,015,630	—Medical Services Plan	14,015,630	
	10,687,812	—Long Term Disability	10,687,812	
	166,749	—Group Aviation Accident Insurance	166,749	
	24,342,148	—Unemployment Insurance	24,342,148	
	4,079,851	—Workers' Compensation	4,079,851	
	16,727,091	—Other Benefits	16,727,091	
(182,146,748)		Chargebacks to Special Offices and Ministries (recoveries)		(182,146,748)
539,043		Total vote		539,043

10	Estimated
539,033	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))
539,043	

Vote 55—*Continued*

Group account classification		
Salaries and benefits		182,685,791
Less recoveries		
Provincial Pension Plan	1,301,357	
Canada Pension Plan	299,012	
Death and Retiring Benefits	107,396	
Extended Health and Dental	4,270,567	
Group Insurance	1,586,945	
Medical Services Plan	443,824	
Long Term Disability	12,188	
Unemployment Insurance	515,037	
Workers' Compensation Board	1,977,850	
Transfer to Vote 67—Contingencies	6,390,983	
Other ministries	165,241,589	
		182,146,748
		539,043

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 8)

Appropriations		Actual Expenditures
58,074	Royal Commission on Oakalla Prison	58,074

Group account classification

Salaries and benefits	3,806
Operating costs	54,268
	58,074

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 56)

Appropriations		Actual Expenditures
144,388	Insurance Claims: Health Care Facilities	144,388

Group account classification

Operating costs	144,388

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 56)

Appropriations		Actual Expenditures
15,000	Insurance Claims and Administration: School Districts and Colleges	15,000

Group account classification

Operating costs	15,000

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Crease Family Records	0

Group account classification

Operating costs	6,300
Less recoveries	6,300
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Cominco Papers	0

Group account classification

Operating costs	3,680
Less recoveries	3,680
	0

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 49 (3))

Appropriations			Actual Expenditures
4,990,156	Total expenditure		4,990,156
	Group account classification		
	Salaries and benefits	4,990,156	

Statutory

PENSION (PUBLIC SERVICE) AMENDMENT ACT (S.B.C. 1987, chap. 63, secs. 1 and 2)

Appropriations			Actual Expenditures
42,250,000	Total expenditure		42,250,000
	Group account classification		
	Salaries and benefits	42,250,000	

Statutory

ELECTION ACT (R.S.B.C. 1979, chap. 103, sec. 191 (1))

Appropriations		Actual Expenditures
0	1986 General Election Expense	0

Statutory

ELECTION ACT (R.S.B.C. 1979, chap. 103, sec. 191 (1))

Appropriations			Actual Expenditures
180	Election Expenses — Boundary-Similkameen		180
	Group account classification		
	Operating costs	180	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 8)

Appropriations			Actual Expenditures
1,919,281	Royal Commission on Education		1,919,281
	Group account classification		
	Salaries and benefits	155,845	
	Operating costs	1,655,700	
	Asset acquisitions	107,627	
	Other expenditures	109	
		1,919,281	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 8)

Appropriations		Actual Expenditures
753,479	Royal Commission on Electoral Boundaries	753,479

Group account classification	
Salaries and benefits	98,727
Operating costs	624,375
Asset acquisitions	30,377
	753,479

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 8)

Appropriations		Actual Expenditures
2,627	Social Housing Commission	2,627

Group account classification	
Operating costs	2,627

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 8)

Appropriations		Actual Expenditures
452,735	Royal Commission on Coquihalla Highway Costs	452,735

Group account classification	
Salaries and benefits	73,240
Operating costs	373,841
Asset acquisitions	5,654
	452,735

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Canadian Broadcast Corporation Records	0

Group account classification	
Operating costs	10,000
Less recoveries	10,000
	0

MINISTRY OF SOCIAL SERVICES AND HOUSING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
56	Minister's Office	216,355		216,355	211,932
57	Ministry Operations	1,385,939,454		1,385,939,454	1,373,235,549
58	British Columbia Home Program	10		10	
	Statutory—				
	Special Accounts—*Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1))—Provincial Home Acquisition (see D 163 for detail)	5,275,000	264,853	5,539,853	5,539,853
		1,391,430,819	264,853	1,391,695,672	1,378,987,334

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 56

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Social Services and Housing, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
216,355	Total vote		211,932
	Group account classification		
	Salaries and benefits	199,083	
	Operating costs	6,850	
	Asset acquisitions	5,999	
		211,932	

Vote 57

MINISTRY OPERATIONS

Description

This vote provides for the administration, operation and delivery of ministry income security programs and social services including:

(a) *Administration and Support Services*—This sub-vote provides for overall direction and development of ministry programs and services, home mortgage services and assisted rental program grants, administrative support and management services to ministry operations. This sub-vote also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters, the costs of communications services for the ministry and for data processing and consulting services. Recoveries are received from the sale of surplus goods and materials.

(b) *Direct Community Services*—This sub-vote provides for the salaries and expenses of ministry staff in regional and district offices and community-based programs and for rental and maintenance of buildings and offices occupied by ministry field services. This sub-vote also provides for contributions to social service agencies for complementary programs.

(c) *Services for Families and Children*—This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to children and families in their own homes or communities. Services are provided by means of grants and contributions to funded agencies. Recoveries are received from the federal government in the form of family allowance payments for children-in-care.

(d) *Rehabilitation and Support Services*—This sub-vote provides for ministry-operated residential care, social services and training for the physically and mentally handicapped, as well as grants and contributions for these services and for the provision of community-based services and day care. This sub-vote also provides for the rental and maintenance of facilities for handicapped persons. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(e) *GAIN Programs*—This sub-vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care, burial fees for indigent persons, and training and rehabilitation for GAIN recipients.

(f) *Services to Seniors*—This sub-vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance, Shelter Aid for Elderly Renters (SAFER), subsidized bus passes for seniors and handicapped persons who qualify for GAIN benefits or the federal Guaranteed Income Supplement, and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.

(g) *British Columbia Housing Management Commission* — This sub-vote provides for the provision of subsidies to the British Columbia Housing Management Commission for social housing assistance.

Appropriations				Actual Expenditures
		Classification by sub-vote		
47,583,858		Administration and Support Services (net of recoveries)		41,542,761
108,177,304		Direct Community Services		110,677,205
115,454,912		Services for Families and Children (net of recoveries)		116,011,482
155,515,648		Rehabilitation and Support Services (net of recoveries)		150,245,950
	51,515,843	—Day Care, and Training and Support for the Handicapped	50,003,279	
	51,750,972	—Community Residential Care Services	47,170,832	
	6,960,352	—Community Contracted Services	6,813,509	
	45,288,481	—Special Programs for the Retarded	46,258,330	
906,654,161		GAIN Programs		905,442,987
	864,838,302	—Income Assistance Program	864,959,068	
	11,597,797	—Opportunities to Independence (JobTrac)	10,836,984	
	30,218,062	—Health Care and Dental Services	29,646,935	
35,783,101		Services to Seniors (net of recoveries)		33,005,664
	21,200,000	—Seniors Supplement	20,486,941	
	7,400,000	—Shelter Aid for Elderly Renters (SAFER)	6,498,907	
	6,933,100	—Bus Pass Program	5,815,136	
	250,001	—Seniors Counselling Service	204,680	
16,770,470		British Columbia Housing Management Commission		16,309,500
1,385,939,454		Total vote		1,373,235,549

Vote 57—*Continued*

Group account classification	
Salaries and benefits	140,670,074
Operating costs	51,294,274
Asset acquisitions	5,413,307
Grants and contributions	1,179,593,262
	1,376,970,917
Less Recoveries	3,735,368
	1,373,235,549

Vote 58 BRITISH COLUMBIA HOME PROGRAM

Description

This vote provides for the interest cost on direct government borrowings undertaken to finance the British Columbia Home Program. Under this program, loans from the Crown Land Account were made available to homeowners until September 30, 1985 to reduce the interest rate to 12 per cent on the first $60,000 of their mortgage debt. The loans were repayable on or before September 30, 1986, at which time they began to accrue interest. The remaining balance outstanding on these loans is for those recipients who were unable to repay on or before September 30, 1986, and who are repaying by monthly instalments over a five-year period under the terms of a repayment agreement. The interest costs incurred by government under this vote are fully recovered from Vote 66—Management of the Public Debt.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,000,000	British Columbia Home Program Interest Cost	1,851,844	
(2,999,990)	Recoveries from Management of the Public Debt Vote	(1,851,844)	
10	Total Vote		0

Group account classification	
Other expenditures	1,851,844
Less Recoveries	1,851,844
	0

MINISTRY OF TOURISM, RECREATION AND CULTURE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
59	Minister's Office	228,460		228,460	217,502
60	Ministry Operations	50,675,347			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(375,289)	50,300,058	50,166,384
	Statutory—				
	Special Accounts—				
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7 (1))—Provincial Computerization of Libraries (see D 162 for detail)	292,000		292,000	28,345
	Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 6)—British Columbia Cultural Fund (see D 154 for detail)	1,594,000		1,594,000	1,399,806
	Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 4)—Physical Fitness and Amateur Sports Fund (see D 155 for detail)	1,650,000		1,650,000	1,649,585
		54,439,807	(375,289)	54,064,518	53,461,622

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 59 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Tourism, Recreation and Culture, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
228,460	Total vote		217,502
	Group account classification		
	Salaries and benefits	206,740	
	Operating costs	8,761	
	Asset acquisitions	2,001	
		217,502	

Vote 60

MINISTRY OPERATIONS

Description

This vote provides for the ministry's programs to develop and market the province's tourism, heritage, culture and recreation potential including:

(a) *Administration and Support Services*—This sub-vote provides for the general administration of the ministry including executive direction, public affairs, financial services, research, personnel, communications, information systems, administration services and for communication with the tourism industry. This sub-vote also includes financial assistance to the Provincial Tourist Advisory Council. Fee for service contributions are provided to organizations to support special projects which complement ministry programs.

(b) *Marketing*—This sub-vote provides for the local, national and international marketing of British Columbia as a tourist destination. Activities include the coordination and implementation of tourism advertising, operation of sales offices in London (England), San Francisco, Los Angeles and Seattle, and the promotion of special events, trade conventions, sales and the commercial film industry. Fee for service contributions are provided to regional tourism associations for the support of joint marketing programs.

(c) *Development*—This sub-vote provides for the ministry's assistance and coordination in the development of the tourism industry in the province. Activities include providing advisory services to the industry to assist in upgrading educational skills and accommodation counselling services, encouraging greater cooperation among government, industry operators and industry associations, and identifying and assisting in the development of tourism products and opportunities to respond to market demand. This sub-vote also provides for the establishment of the Pacific Rim Institute of Tourism. Fee for service contributions are provided to the Travel Information Network and to organizations to partially support tourism development projects.

(d) *Culture, Recreation and Historic Resources*—This sub-vote provides for the delivery of government programs under the *Museum Act* including the operation of the Provincial Museum, the *Library Act*, and the *Heritage Conservation Act* including the administration of the Heritage Trust. This sub-vote also provides for the administration of the British Columbia Cultural Fund Special Account, the Physical Fitness and Amateur Sports Fund Special Account, and certain programs under the *Lottery Act*, and for the implementation of policies and programs in the areas of culture, multiculturalism, amateur sports and recreation, and historic resources. Fee for service contributions are made to organizations to support projects which complement these activities. A portion of the cost of administering the Heritage Trust is recovered from the Trust.

(e) *Attractions Operations*—This sub-vote provides for the management and promotion of historic sites including Barkerville and Fort Steele and for the liaison with the Pacific National Exhibition. Contributions are provided towards the operation of the Royal Hudson Steam Train.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
4,290,560	Administration and Support Services	8,301,113	
17,442,279	Marketing	18,745,127	
2,461,887	Development	2,405,867	
22,803,275	Culture, Recreation and Historic Resources (net of recoveries)	17,455,492	
3,302,057	Attractions Operations	3,258,785	
50,300,058	Total Vote		50,166,384
50,675,347	Estimated		
(375,289)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		
50,300,058			
	Group account classification		
	Salaries and benefits	13,250,718	
	Operating costs	23,574,437	
	Asset acquisitions	882,729	
	Grants and contributions	12,475,338	
		50,183,222	
	Less Recoveries	16,838	
		50,166,384	

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated	Other Authorizations	Total	Actual Expenditure
		$	$	$	$
61	Minister's Office	235,299		235,299	228,309
62	Administration and Support Services	14,759,725		14,759,725	14,539,248
63	Highway Operations Department	726,974,820			
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		(4,999,705)	721,975,115	671,357,302
64	Motor Vehicle Department	33,961,110		33,961,110	30,104,997
65	Transportation Policy Department	86,909,512		86,909,512	86,196,032
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Intergovernmental Relations (Vote 18)		360,000	360,000	360,000
	—Transfer from the Ministry of Intergovernmental Relations (Vote 44)		148,133	148,133	142,051
	—Transfer from the Ministry of Intergovernmental Relations (Vote 45)		739,364	739,364	645,527
	Indian Cut-Off Lands Dispute Act (S.B.C. 1982, chap. 50, sec. 5)		124,000	124,000	124,000
	Special Account —				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from the Ministry of Intergovernmental Relations — *Funds Control Act* (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens' Fund (see D 154 for detail)		1,973,000	1,973,000	1,673,728
		862,840,466	(1,655,208)	861,185,258	805,371,194

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 61 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Transportation and Highways, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
235,299	Total vote		228,309
	Group account classification		
	Salaries and benefits	222,154	
	Operating costs	6,155	
		228,309	

Vote 62 ADMINISTRATION AND SUPPORT SERVICES

Description

This vote provides for the executive direction of the ministry and for the administrative, communications and support services to the operating, planning and research programs, including the management of the ministry's resources.

Appropriations			Actual Expenditures
14,759,725	Total vote		14,539,248
	Group account classification		
	Salaries and benefits	5,887,803	
	Operating costs	8,156,617	
	Asset acquisitions	493,294	
	Grants and contributions	150	
	Other expenditures	1,384	
		14,539,248	

Vote 63 HIGHWAY OPERATIONS DEPARTMENT

Description

This vote provides for the year-round maintenance and operation of the existing highway and freshwater ferry system and for the development and expansion of the system to meet transportation needs of industry and the general public and includes:

(a) *Highway Maintenance*—This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings and tunnels, the operation and replacement of equipment and winter maintenance involving snow and ice removal. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation related activities. This sub-vote also provides for recoveries from within the ministry for the use of equipment or the provision of services.

(b) *Highway Capital Maintenance*—This sub-vote provides for the improvement of the existing highway and ferry system to a prescribed level of maintenance and operation. In addition, this sub-vote provides for contributions to communities for participation in highway beautification and weed control projects.

(c) *Small Bridges Program*—This sub-vote provides for the planning, engineering, survey, design, construction, reconstruction and improvement of small bridges and ferry landings throughout the provincial highway system.

(d) *Highway Capital Construction*—This sub-vote provides for the development and expansion of the highway and ferry system in accordance with the economic development objectives of the provincial government. This includes planning, engineering, design, survey, construction, reconstruction, paving, and right-of-way acquisition and property purchase, all relating to provincial highways, roads, bridges, ferries, ferry landings, tunnels and weigh scales. It provides for the purchase of equipment and machinery and payment of authorized contributions to other levels of government and Crown corporations in connection with their transportation systems.

(e) *Coquihalla Highway Construction*—This sub-vote provides for the construction of the Coquihalla Highway. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.

(f) *Fraser River Crossing and Connectors*—This sub-vote provides for the construction of the Fraser River Crossing at Annacis and related projects. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.

(g) *Hydro Development Highway Construction*—This sub-vote provides for all relocation and/or reconstruction costs of provincial highways resulting from construction of dams. All relocations and reconstruction costs are recovered from the British Columbia Hydro and Power Authority.

Appropriations				Actual Expenditures
		Classification by sub-vote		
299,772,926		Highway Maintenance (net of recoveries)		280,395,308
	273,474,922	—Road Maintenance	254,968,945	
	15,315,257	—Bridge Maintenance	14,119,949	
	10,982,747	—Ferry Maintenance and Operations	11,306,414	
113,113,745		Highway Capital Maintenance		107,182,768
	43,452,275	—Road Capital Maintenance	42,651,519	
	272,516	—Ferry Capital Maintenance	490,594	
	69,388,954	—Paving Capital Maintenance	64,040,655	

Vote 63—*Continued*

10,183,640		Small Bridges Program		7,714,826
184,866,701		Highway Capital Construction		152,728,210
	83,407,497	—Road Capital Construction	73,640,653	
	22,286,592	—Bridge and Ferry Landings	15,749,248	
	2,538,758	—Ferry Capital Construction	183,101	
	8,812,112	—Paving Capital Construction	7,688,733	
	38,901,638	—Planning and Engineering Services	34,358,633	
	25,062,634	—Property Acquisition	18,012,307	
	3,857,470	—Municipal Contributions	3,095,535	
82,914,067		Coquihalla Highway Construction		97,345,440
	55,967,822	—Roads	71,078,048	
	0	—Bridges	1,211,503	
	21,100,285	—Paving	17,314,879	
	3,845,960	—Planning and Engineering	4,231,695	
	2,000,000	—Property Acquisition	3,509,315	
31,124,026		Fraser River Crossing and Connectors		25,990,750
	22,469,399	—Roads	21,245,547	
	4,162,633	—Bridges	2,108,744	
	2,491,994	—Planning and Engineering	584,000	
	2,000,000	—Property Acquisition	2,052,459	
10		Hydro Development Highway Construction (net of recoveries)		0
	307,516	—Hydro Development Highway Construction Costs	445,068	
	(307,506)	—Recoveries from B.C. Hydro and Power Authority	445,068	
721,975,115		Total vote		671,357,302

726,974,820	Estimated
(4,999,705)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))
721,975,115	

Group account classification		
Salaries and benefits		196,395,154
Operating costs		220,507,788
Asset acquisitions		250,019,883
Grants and contributions		4,821,505
Other expenditures		232,186
		671,976,516
Less recoveries		
British Columbia Hydro and Power Authority	445,068	
Other	174,146	
		619,214
		671,357,302

Vote 64

MOTOR VEHICLE DEPARTMENT

Description

This vote provides for the administration of the laws, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, the *Commercial Transport Act*, the *Motor Vehicle (All Terrain) Act* and the *Highway (Industrial) Act* and accompanying regulations including:

(a) *Administration and Safety*—This sub-vote provides for the offices of the Superintendent of Motor Vehicles and branch directors, for coordinated direction for the motor vehicle department and for planning, development and implementation of related policies and procedures including effective road user safety programs. Grants are provided to regional safety councils for coordinated activities promoting road user safety.

(b) *Vehicle and Drivers Licensing*—This sub-vote provides for the registration and licensing of motor vehicles operating on public highways and roads and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes monitoring driving records, determining the ability and fitness of persons to operate motor vehicles and collecting revenue resulting from the issuance of licences and permits.

(c) *Standards and Compliance*—This sub-vote provides for the development and implementation of industrial road safety programs; the establishment of industrial equipment standards and standards of maintenance; and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This sub-vote monitors all commercial vehicle routes involving load measurement and weighing, issuing permits, traffic tickets and warnings and collecting revenue resulting from the issuance of permits. This sub-vote also provides for a commercial vehicle inspection program.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
2,244,064	Administration and Safety	1,943,451	
22,932,766	Vehicle and Drivers Licensing	20,936,348	
8,784,280	Standards and Compliance	7,225,198	
33,961,110	Total vote		30,104,997
	Group account classification		
	Salaries and benefits	17,313,144	
	Operating costs	10,594,283	
	Asset acquisitions	1,641,882	
	Grants and contributions	555,688	
		30,104,997	

Vote 65

TRANSPORTATION POLICY DEPARTMENT

Description

This vote provides for the development, evaluation and implementation of transportation policy in marine, air, rail and other surface systems. It also provides for regulatory activity under the *Pipeline Act* and the *Railway Act* and for contributions to certain government corporations. In addition, this vote provides for the regulation of the motor carrier industry through hearings, licensing procedures, and inspections of aerial tramways. Major programs and activities include:

(a) *Administration—Transportation Policy*—This sub-vote provides executive direction of the department.

(b) *Transportation Policy Analysis*—This sub-vote provides for the development of a comprehensive provincial transportation policy, including consideration of the transportation services of the British Columbia Ferry Corporation and the British Columbia Railway Company. This sub-vote also provides for grants to the British Columbia Aviation Council and to the Western Transportation Advisory Council.

(c) *Air Transport Assistance*—This sub-vote provides grants to communities for development of local airport facilities.

(d) *Engineering Inspection*—This sub-vote provides for regulatory activity such as monitoring of construction, final inspections and annual inspection or certification of industrial projects under the *Railway Act* and the *Pipeline Act*. The branch also examines and certifies operating personnel for railway and aerial tramways.

(e) *Contribution to the British Columbia Ferry Corporation*—This sub-vote provides for a contribution to the British Columbia Ferry Corporation and for lease payments and related administrative costs for ferries leased to and operated by the corporation.

(f) *Contribution to the British Columbia Railway Company*—This sub-vote provides for a contribution to the British Columbia Railway Company to compensate the railway for operating losses and capital expenditures on government mandated services.

(g) *Motor Carrier Commission*—This sub-vote provides for the regulation of the motor carrier industry intraprovincially by a provincial board pursuant to the *Motor Carrier Act* and extra-provincially by delegation pursuant to the *Motor Vehicle Transport Act (Canada)*.

(h) *Motor Carrier Branch*—This sub-vote provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers. It provides for examination of schedules of rates charged by carriers as well as time schedules and for the collection of revenue resulting from the issuance of licences. It also provides for recommendations to the Motor Carrier Commission, the implementation of decisions made by the Commission with respect to such applications and for safety inspections of public passenger vehicles.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
277,985	Administration — Transportation Policy	378,084	
1,351,325	Transportation Policy Analysis	894,508	
3,375,247	Air Transport Assistance	3,210,471	
1,705,601	Engineering Inspection	1,612,200	
61,822,700	Contribution to the British Columbia Ferry Corporation	61,821,300	
15,650,000	Contribution to the British Columbia Railway Company	15,650,000	
327,421	Motor Carrier Commission	385,933	
2,399,233	Motor Carrier Branch	2,243,536	
86,909,512	Total vote		86,196,032
	Group account classification		
	Salaries and benefits	3,839,137	
	Operating costs	2,111,383	
	Asset acquisitions	4,858,882	
	Grants and contributions	75,386,630	
		86,196,032	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Appropriations		Actual Expenditures
360,000	Transfer from Ministry of Intergovernmental Relations (Vote 18)	360,000

Group account classification	
Grants and contributions	360,000

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Appropriations		Actual Expenditures
148,133	Transfer from Ministry of Intergovernmental Relations (Vote 44)	142,051

Group account classification	
Salaries and benefits	113,039
Operating costs	26,681
Asset acquisitions	2,331
	142,051

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Appropriations		Actual Expenditures
739,364	Transfer from Ministry of Intergovernmental Relations (Vote 45)	645,527

Group account classification	
Salaries and benefits	478,298
Operating costs	143,308
Asset acquisitions	23,921
	645,527

Statutory

INDIAN CUT-OFF LANDS DISPUTE ACT (S.B.C. 1982, chap. 50, sec. 5)

Appropriations		Actual Expenditures
124,000	Total expenditure	124,000

Group account classification	
Other Expenditures	124,000

OTHER APPROPRIATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $	Actual Expenditure $
66	Management of the Public Debt (Ministry of Finance and Corporate Relations)	530,200,000		530,200,000	525,277,283
67	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000			
	Supplement—Special Warrant No. 11		15,000,000	65,000,000	50,107,855
	Statutory				
	Special Accounts—				
	Ministry of Lands Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7(2))—Crown Land (see D 156 for detail)	21,962,000		21,962,000	21,932,832
	Lottery Act (R.S.B.C. 1979, chap. 249, secs. 6 and 7)—Lottery Fund (see D 161 for detail)	170,500,000		170,500,000	120,111,811
		772,662,000	15,000,000	787,662,000	717,429,781

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 66 (Minister of Finance and Corporate Relations)

MANAGEMENT OF THE PUBLIC DEBT

Description

This vote provides for the cost of managing the public debt and includes the following:

(a) *Cost of Borrowing for Government Purposes*—This sub-vote provides for the cost of interest on the direct debt of the province borrowed for government purposes, and for associated costs incurred in the borrowing and management of government funds.

(b) *Cost of Borrowing for Relending to Government Bodies*—This sub-vote provides for the cost of interest on borrowings on behalf of government bodies, and all associated costs. These costs are fully recovered from the government bodies.

(c) *Interest Assistance*—This sub-vote provides for grants and other expenditures associated with interest assistance and debt restructuring and repayment arrangements for Crown corporations. An annual grant of $10,000,000 is paid to the British Columbia Buildings Corporation for interest assistance.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
520,199,990	Cost of Borrowing for Government Purposes	525,277,283	
10	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	0	
10,000,000	Interest Assistance	0	
530,200,000	Total vote		525,277,283
	Group account classification		
	Operating costs	212,252	
	Other expenditures	773,525,579	
		773,737,831	
	Less Recoveries	248,460,548	
		525,277,283	

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 67 (Minister of Finance and Corporate Relations)

CONTINGENCIES (ALL MINISTRIES)

Description

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include those developments during the year which could not have been reasonably anticipated at the time of preparing the budget. Examples include natural disasters, claims brought against the government and other extraordinary events that have budget implications. Contingent events include those developments that can be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where the final costs will be dependent on a pending decision by government or another party. Examples include negotiated and awarded salary increases during the year, certain employee benefits such as death and retirement allowances, the hosting of possible conferences and events and the implementation of new, modified or expanded policies and programs where the final scope has not yet been fully determined.

This vote also provides funding for items not budgeted in other votes, but which are consistent with the general purposes of those votes, for unanticipated events only. This includes natural disasters, emergency relief and assistance for those in need. *Ex gratia* payments are also provided for.

Appropriations		Actual Expenditures	
	Critical Industries Commission	0	
	CPP/Debt Assistance—BCSC	3,800,000	
	Emergency Loan—Principal Trust Depositors	201	
	E. Haymour/Besler—*Ex Gratia* Payment	150,000	
	SkyTrain—Property Purchase Tax	1,022,900	
	Kamloops Indian Band Property Tax	51,948	
	B C Enterprise Corporation	4,342,652	
	Compensatory Grants—BCBC Institutional Properties	308,468	
	BC Pavilion Corp Operating Grant	5,670,000	
	Employee Benefits Plan—Ombudsman's Office	58,600	
	Privatization—Energy, Mines and Petroleum Resources	1,067,397	
	Employee Benefits Plan Increase—Municipal Affairs	4,730	
	Museum and Heritage Site Admission Expenses	624,948	
	Employee Benefits Plan Increase—Health	4,804	
	Salary Costs—Minister of Energy, Mines and Petroleum Resources	12,640	
	Employee Benefits Plan—Social Services and Housing	5,355	
	Early Retirement Incentive Plan	45,500,000	
	Write-down of Leave Liability	(12,516,789)	
65,000,000	Total vote		50,107,855
50,000,000	Estimate		
15,000,000	Supplement — Special Warrant No. 11		
65,000,000			

Group account classification	
Salaries and benefits	33,147,438
Operating costs	928,584
Asset acquisitions	60,716
Grants and contributions	15,346,169
Other expenditures	624,948
	50,107,855

SUMMARY OF SPECIAL ACCOUNTS AND SPECIAL FUND BALANCES AT MARCH 31, 1988

	Fund Balances
Fixed Capital (Perpetual) Accounts	
Capital Accounts—	$
British Columbia Cultural Fund	20,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund	1,046,185
First Citizens' Fund	3,490,246
Physical Fitness and Amateur Sports Fund	490,855
Other Special Accounts	
Agricultural Land Development	25,216,732
Aquaculture Incentive Program	7,205,359
Crop Insurance Stabilization	25,000,000
Crown Land	343,737,716
Downtown Revitalization	156
Energy Development	
Farm Income Assurance Fund—	
Contributed Reserve	9,674,624
Operating	11,641,416
Farm Products Industry Improvement	10,184,161
Forest Stand Management	1,779,628
Fund for Excellence in Education	279,310,660
Health Improvement Fund	360,039,077
Habitat Conservation Fund	1,125,427
Industrial Development Assistance Program	27,359,636
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	31,449,452
Industrial Incentive Fund	75,892,976
Land Titles Survey	9,298
Livestock Protection	97,066
Lottery Fund	
Low Interest Loan Assistance Revolving Fund	31,959,542
Lumber Export Charge Compensation Fund	26,413,759
North East Coal Development	8,114,312
Provincial Computerization of Libraries	264,010
Provincial Home Acquisition	425,181,103
Purchasing Commission Working Capital Account	(7,224,871)
Resource Revenue Stabilization	
Revenue Sharing Fund—	
Revenue Sharing Stabilization Account	29,150,000
Current	6,955,478
Small Business Enterprise	43,613,996
Small Manufacturers' Incentive Program	6,510,710
Tourism Incentives Program	20,091,762
University Endowment Lands Administration	3,097,322
	1,873,877,793
Special Fund	
Budget Stabilization Fund	742,905,582
	742,905,582

Note: *See* the following pages for details of Special Accounts and Fund transactions for each of the funds.

DETAILS OF TRANSACTIONS

Special Accounts and Special Funds for the Year Ended March 31, 1988

FIXED CAPITAL (PERPETUAL) ACCOUNTS—CAPITAL ACCOUNTS

British Columbia Cultural Fund		
Balance March 31, 1987 and 1988	20,000,000	
First Citizens' Fund		
Balance March 31, 1987 and 1988	25,000,000	
Physical Fitness and Amateur Sports Fund		
Balance March 31, 1987 and 1988	20,000,000	
Fixed Capital (Perpetual) Accounts—Capital Accounts balance, March 31, 1988		65,000,000

FIXED CAPITAL (PERPETUAL) ACCOUNTS—CURRENT ACCOUNTS

British Columbia Cultural Fund

This account was originally created as a fund under the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name was changed to the British Columbia Cultural Fund effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146), and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the cultural development of the people of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to cultural projects, groups and organizations. Administration costs are funded through voted appropriations.

Balance, April 1, 1987		780,255	
Add			
Interest received		1,665,736	
Less			
Operating costs	10,032		
Grants and contributions	1,389,774		
		1,399,806	
Balance, March 31, 1988			1,046,185

First Citizens' Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) which was amended in 1987 to allow loans. It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the advancement and expansion of the cultural, educational and economic circumstances and position of persons of the North American Indian race who were born in and are residents of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants primarily for student bursaries and to native friendship centres. Administration costs are funded through voted appropriations.

Balance, April 1, 1987		3,070,314	
Add			
Interest received		2,093,660	
Less			
Operating costs	29,326		
Grants and contributions	1,644,402		
		1,673,728	
Balance, March 31, 1988			3,490,246

Physical Fitness and Amateur Sports Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the physical fitness of and participation by the residents of the Province in amateur sport. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to physical fitness and amateur sport projects, groups and organizations. Administration costs are funded through voted appropriations.

Balance, April 1, 1987		551,109	
Add			
Interest received		1,589,331	
Less			
Operating costs	116,842		
Asset acquisitions	10,496		
Grants and contributions	1,522,247		
		1,649,585	
Balance, March 31, 1988			490,855

OTHER SPECIAL ACCOUNTS

Agricultural Land Development

This account was originally created as a fund by the *Finance Statutes Amendment Act, 1981* which amended the *Agricultural Land Development Act* (R.S.B.C. 1979, chap. 10), to establish the fund. This fund was subsequently changed to a Special Account by the *Special Appropriations Act* (S.B.C. 1982, chap. 40), at which time the *Agricultural Land Development Act* (R.S.B.C. 1979, chap. 10), was repealed and incorporated with the *Agricultural Credit Act* (R.S.B.C. 1979, chap. 8).

The purpose of the account is to make loans, on a revolving basis, for the purposes specified under the *Agricultural Credit Act* (R.S.B.C. 1979, chap. 8). Revenue represents interest paid on outstanding loans and expenditures are for loan expenses. Administration costs are funded through voted appropriations.

Balance, April 1, 1987	24,477,394	
Add		
Interest received	897,978	
Less		
Other expenditures	158,640	
Balance, March 31, 1988		25,216,732

Aquaculture Incentive Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to $100,000 to stimulate investment in new aquaculture facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987	8,524,918	
Less		
Loans and advances	1,319,559	
Balance, March 31, 1988		7,205,359

Crop Insurance Stabilization

This account was originally created as a fund under *Crop Insurance Stabilization Fund Act, 1967*. It was continued by the *Insurance for Crops Act* (R.S.B.C. 1979, chap. 202), and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for the financial stability of any plan under the crop insurance program.

The account has no operating revenue or expenditure. Administration costs are funded through voted appropriations. Advances are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are fully recovered from crop insurance program premium revenue in subsequent years.

The account has an original balance of $10,000,000 which was depleted in 1985/86. An additional $10,000,000 was added to the balance of the account in 1986/87, and $5,000,000 was added to the balance in 1987/88.

Balance, April 1, 1987	20,000,000	
Add		
Statutory authorization	5,000,000	
Balance, March 31, 1988		25,000,000

Crown Land

This account was originally created as a fund under section 7 of the *Department of Housing Act, 1973*. It was replaced by the Crown Land Fund effective July 31, 1979, pursuant to the *Ministry of Lands, Parks and Housing Act* and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

Revenue sources include leases of Crown land, under the *Land Act* (R.S.B.C. 1979, chap. 214), interest income and other land sales. Expenditure represents: land acquisition costs for park, fish and wildlife conservation purposes; write-down of uncollectable loans, costs associated with the sale of Crown land and the sale or disposal of assets on Crown land; capital projects on University Endowment lands; and, acquisition of social housing sites, the write-down of uncollectable loans and interest charges related to the British Columbia Home Program, and discounts for early repayment of British Columbia Home Program loans. Administration costs are funded through vote appropriations.

Balance, April 1, 1987		329,048,283	
Add			
Lease income	13,958,482		
Sales income	2,653,762		
Development income	12,115,817		
Interest received	7,755,716		
Miscellaneous income	138,488		
		36,622,265	
Less			
Gross expenditures		21,932,832	
Balance, March 31, 1988			343,737,716

Downtown Revitalization

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53), and became a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for grants and contributions to municipalities and the business community to revitalize downtown areas and provides repayable loans to municipalities to assist in financing the capital cost of downtown improvements.

The account's balance was established with a $25,000,000 appropriation in 1980. No revenue is credited to the account, as interest on outstanding loan principal is paid to the General Fund. Operating expenditures include grants and contributions with administration costs being funded through voted appropriations. This is a non-revolving Special Account, loans reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987		2,868,701	
Less			
Loans	2,445,136		
Grants and contributions	423,409		
		2,868,545	
Balance, March 31, 1988			156

Energy Development

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53), and became a Special Account under section 4 of the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account was to provide funds for the development of energy technology to enhance energy supplies and develop alternative fuels, and for innovative energy conservation programs. Section 4 of the *Special Appropriations Act* (S.B.C. 1982, chap. 40), was repealed by the *Miscellaneous Statutes Amendment Act (No. 2)* (S.B.C. 1987, chap. 28), which dissolved the Special Account.

Balance, April 1, 1987	6,290,988	
Dissolution of special account	6,290,988	
Balance, March 31, 1988		0

Farm Income Assurance Fund

This account was originally created as a fund under the *Farm Income Assurance Act* (S.B.C. 1973, chap. 115), and the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 84). It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146), and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The account establishes and administers farm income plans for such farmers in the province as may be designated by the Lieutenant Governor in Council. There are plans currently in effect for the following commodity groups: beef, blueberries, greenhouse vegetables, potatoes, processed vegetables, sheep, swine, tree-fruits and strawberries.

One half of the annual revenue of the account comes from participating producers' contributions while the other one half comes from a matching provincial government contribution voted from the General Fund. Expenditures include claim payments to qualifying producers. Administration costs are funded through voted appropriations.

	Reserve for Stabilization[1]	Operating (Deficit)	Fund Balance
Balance, April 1, 1987	9,674,624	12,606,431	22,281,055
Add			
Producers' premiums		12,075,856	
Government premiums		12,075,856	
Miscellaneous		9,250	
Total revenue		24,160,962	24,160,962
Less Indemnities			
Beef producers		355,209	
Berry producers		350,566	
Greenhouse producers		(1,205,015)	
Potato producers		2,283,421	
Processed vegetable producers		795,209	
Sheep producers		110,502	
Swine producers		1,899,472	
Tree fruit producers		20,536,613	
Total indemnity		25,125,977	25,125,977
Balance, March 31, 1988	9,674,624	11,641,416	21,316,040

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[1] In fiscal 1979/80 a special contribution of $10 million was given by the Government to this account to supplement short term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further $1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1988, $9,674,624 remains of this reserve.

Farm Products Industry Improvement

This account was originally created as a fund under the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 84). It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146), and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to encourage and assist the continued development and expansion of the agricultural industry in the province through grants and loan guarantees for agricultural processors.

Revenue is derived from the sale of assets and from the collection of payments under guarantees. Expenditures include loan guarantee payments and grants to agricultural industry processors. Administration costs are funded through voted appropriations.

Balance, April 1, 1987		442,141	
Add			
Statutory authorization		10,000,000	
Less			
Grants and contributions	25,041		
Other expenditures	232,939		
		257,980	
Balance, March 31, 1988			10,184,161

Forest Stand Management Fund

This account was originally established as a fund by the *Forest Stand Management Fund Act* (S.B.C. 1986, chap. 8). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The purpose of the account is to provide for the enhanced management of British Columbia's forest and range lands and to undertake projects for this purpose which provide employment and training opportunities.

The account can be credited with contributions from the General Fund, the Government of Canada, municipalities, the forest industry, forest sector unions and others.

Balance, April 1, 1987		7,574,836	
Add			
Transfer from General Fund (Vote 35)	13,000,000		
Interest	250		
		13,000,250	
Less			
Salaries and benefits	1,069,493		
Operating costs	17,715,765		
Asset acquisitions	10,200		
		18,795,458	
Balance, March 31, 1988			1,779,628

Fund For Excellence in Education

This account was established by the *Education Excellence Appropriation Act* (S.B.C. 1986, chap. 6), to provide $600,000,000 to improve the quality of education over three years. The account is used to provide funding to school districts, colleges, institutes, universities and other educational institutions, including financing for adjustments to the operating budgets of school districts, colleges, institutes and universities, and special initiatives to improve the quality of teaching and research and to respond to economic development opportunities. In addition, funding is made available to establish centres of excellence, to modernize facilities and equipment, to improve efficiency in operations and to support the participation of qualified students in post-secondary education.

Balance, April 1, 1987		490,521,260	
Less			
Operating costs	8,621,672		
Asset acquisitions	555,880		
Grants and contributions	202,033,048		
		211,210,600	
Balance, March 31, 1988			279,310,660

Health Improvement Fund

This account was established in 1986/87 with the passage of the *Health Improvement Appropriation Act* (S.B.C. 1986, chap. 9), to provide $720,000,000 to maintain and improve health services over three years. The account is used to finance adjustments to operating budgets, to meet health care utilization pressures, to improve hospital care and medical services, and to fund new initiatives in preventive and community care.

Balance, April 1, 1987	600,039,077	
Less		
Expenditures	240,000,000	
Balance, March 31, 1988		360,039,077

Habitat Conservation Fund

This account was originally created as a fund under the *Miscellaneous Statutes Amendment Act (No. 2), 1981*, which amended the *Wildlife Act* (S.B.C. 1982, chap. 57), to establish a fund for the purpose of the enhancement of fish and wildlife and their habitat. It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

Revenue is credited to the account from surcharges on angling, hunting, guiding and trapping licences, and from bequests, donations and fund raising projects undertaken on behalf of the account. Expenditure includes projects to enhance fish and wildlife populations, the habitat on which they depend, or habitat acquisitions, promotion and educational projects, and reasonable expenses incurred by individuals advising the minister with respect to the account. Administration costs are funded through voted appropriations.

Balance, April 1, 1987		1,065,166	
Add			
Fees and licences	1,453,621		
Interest	93,002		
Other	1,728		
		1,548,351	
Less			
Salaries and benefits	50,314		
Operating costs	1,371,956		
Asset acquisitions	65,820		
		1,488,090	
Balance, March 31, 1988			1,125,427

Industrial Development Assistance Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to $500,000 to stimulate investment in new industrial production facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987	29,083,050	
Less		
Loans and advances	1,723,414	
Balance, March 31, 1988		27,359,636

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

This account was originally created as a revolving fund by authority of the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). Its purpose is to enable the repayment of loans with interest, made under the Community Industrial Development Program of the federal/provincial Industrial Development Subsidiary Agreement, to be paid into an account and be used on a revolving basis to make further loans under the program.

Balance, April 1, 1987	30,230,047	
Add		
Interest	2,438,810	
Less		
Federal Government share	1,219,405	
Balance, March 31, 1988		31,449,452

Industrial Incentive Fund

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide loans or make investments to assist the establishment of new industry or the introduction of new technology to existing industry under the Canada/British Columbia Economic and Regional Development (ERDA) Industrial Development Subsidiary Agreement or other agreements.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987	37,113,520	
Add		
Transfer from General Fund	60,000,000	
Less		
Loans, investments and advances	21,220,544	
Balance, March 31, 1988		75,892,976

Land Titles Survey

This account was originally created as a fund by authority of the *Land Title Act* (R.S.B.C. 1979, chap. 219), and was later changed to a Special Account by the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to make payments to owners or purchasers of real property to defray, in whole or in part, costs attributable to survey work that restores or re-establishes insufficient or missing survey evidence, corrects survey errors, resolves conflicts concerning unascertainable parcel boundaries or provides access to land granted by the Crown.

Balance, April 1, 1987	9,626	
Less		
Other expenditures	328	
Balance, March 31, 1988		9,298

Livestock Protection

This account was originally created as a fund under the *Domestic Animal Protection Act* (S.B.C. 1973, chap. 114). It was continued under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245), and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to provide compensation to an owner of livestock killed or injured by a dog that is not owned or kept by the livestock owner and also to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245), are credited to the account as revenue. Expenditures include compensation grants and administration costs.

Balance, April 1, 1987		98,550	
Add			
Licences revenue		12,007	
Less			
Operating costs	2,322		
Grants and contributions	11,169		
		13,491	
Balance, March 31, 1988			97,066

Lottery Fund

This account was originally created as a fund under the *Lotteries Act* (R.S.B.C. 1979, chap. 277), and was continued by the *Lottery Act* (R.S.B.C. 1979, chap. 277). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account receives proceeds from the conduct and operation of lotteries by the province; pays the costs of administration of the Act and account; and pays out of the balance of proceeds in grants and certain related expenditures in the areas of culture, heritage and the arts, recreation, physical fitness and sports.

Revenue in excess of funds required for current year expenditures may be transferred to the Budget Stabilization Fund.

Balance, April 1, 1987		(45,048,721)	
Add			
Revenue, net		165,160,532	
Less			
Administration costs			
Salaries and benefits	812,459		
Operating costs	4,586,827		
Asset acquisitions	239,871		
Other expenditures	1,575,099		
Total administration costs	7,214,256		
Grants and contributions	87,368,973		
Transfer to Budget Stabilization Fund	25,528,582		
		120,111,811	
Balance, March 31, 1987			0

Low Interest Loan Assistance Revolving Fund

This account was originally created as a revolving fund by authority of the *Low Interest Loan Assistance Revolving Fund Act* (S.B.C. 1985, chap. 44). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The account provides a mechanism whereby loans, made by the British Columbia Enterprise Corporation under the Low Interest Loan Assistance Program, and associated interest payments are to be repaid into a Special Account to permit further loans to be made on a revolving basis. The program provides low interest loans to firms in various business sectors, including but not limited to, manufacturing, processing and advanced technology.

Revenue represents interest on outstanding loans and funds on deposit and additions to the account balance by way of voted expenditure. Expenditures are for administration and other related loan costs.

Balance, April 1, 1987	31,734,863	
Add		
Interest	1,789,067	
Less		
Administration costs	1,564,388	
Balance, March 31, 1988		31,959,542

Lumber Export Charge Compensation Fund

This account was originally created as a fund by authority of the *Softwood Lumber Products Export Charge Compensation Act* (S.B.C. 1988, chap. 65). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The purpose of the account is to compensate lumber exporters in respect of export charges paid by them in specified circumstances.

Revenue received by the government from Canada under the *Softwood Lumber Products Export Charge Act* (Canada) on or after January 15, 1988, is credited to the account.

Expenditure consists of compensation paid to lumber exporters who qualify under the regulations to the Act, which limit compensation to narrowly-defined circumstances. Administration costs are funded through voted appropriations.

Balance, April 1, 1987	0	
Add		
Revenue, net	26,413,759	
Balance, March 31, 1988		26,413,759

North East Coal Development

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53), and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to provide money for the construction and initial development phases of coal development in northeastern British Columbia, and for the coordination, planning and administration of the coal project.

The account received a $20,000,000 appropriation from the General Fund in 1980. No interest or other revenue has since been credited to the account balance. The last expenditures to be made from this account were in 1984/85.

Balance, April 1, 1987	8,114,312	
Balance, March 31, 1988		8,114,312

Provincial Computerization Of Libraries

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53), and was later changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides grants to public libraries in the province to institute automated cataloguing and circulating systems.

No interest or other revenue is credited to the account. Administration costs are funded through voted appropriations.

Balance, April 1, 1987	292,355	
Less		
Grants and contributions	28,345	
Balance, March 31, 1988		264,010

Provincial Home Acquisition

This account was originally created as a fund by authority of the *Provincial Home Acquisition Act, 1967*, for the purpose of paying grants to qualified British Columbia residents constructing or purchasing a home or for making loans to be secured by second mortgages. Mortgage financing is also provided from this account under the *Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170). The fund was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

Account revenue consists of interest on outstanding mortgage principal and account expenditures include associated loan costs. Administration costs are funded through voted appropriations.

Balance, April 1, 1987		398,121,665	
Add			
Mortgage interest	32,296,370		
Miscellaneous revenue	302,921		
		32,599,291	
Less			
Provision for doubtful accounts	4,999,745		
Extinguishment of doubtful accounts	97,736		
Interest rebates	353,860		
Other expenditures	88,512		
		5,539,853	
Balance, March 31, 1988			425,181,103

Purchasing Commission Working Capital

This account was established by authority of the *Purchasing Commission Act* (R.S.B.C. 1979, chap. 350), to provide Purchasing Commission with working capital to finance the acquisition of inventory and selected goods and services for resale or lease to government and participating public bodies, the disposal of surplus materiel of government and participating public bodies, the establishment and operation of warehouses for storage of inventory and surplus materiel, the provision of technical services to support the economic use of supplies by government and participating public bodies, and, in conjunction with the aforementioned purposes, the entry into supply arrangements conducive to the economic well-being of the province pursuant to the public sector purchasing policy.

All expenditures and disbursements are recoverable. Expenditures and disbursements may exceed revenue and receipts in any year by the total of the net surplus or deficiency from operations carried forward from previous years and the statutory financing authority shown in the *Estimates* and provided for by the *Supply Act*. For 1987/88, this statutory financing authority is $28,000,000.

Balance, April 1, 1987		(996,759)	
Add			
Social Service Tax		3,294	
Less			
Salaries and benefits	732,012		
Operating costs	1,621,565		
Asset acquisitions	12,383,838		
Other expenditures	2,677,583		
Recoveries	(11,183,592)		
		6,231,406	
Balance, March 31, 1988			(7,224,871) *

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* This balance represents cumulative net expenditure to March 31, 1988.

Resource Revenue Stabilization

This account was established by authority of the *Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24), and was continued under the *Resource Revenue Stabilization Fund Act* (S.B.C. 1984, chap. 8). The purpose of the fund was to stabilize the annual growth of revenue of the General Fund, redeem or repay the public or government guaranteed debt, and establish and maintain sinking funds to provide for the repayment of the public or government guaranteed debt.

Revenue paid to the fund consist of provincial resource revenues as specified by the Lieutenant Governor in Council. Expenditures paid from the fund consist of revenue payments to the General Fund. The *Resource Revenue Stabilization Fund Act* (S.B.C. 1984, chap. 8), was repealed and, on March 31, 1988, all assets and liabilities of the fund that was continued under that Act were transferred to and became part of the General Fund.

Balance, April 1, 1987			0
Add			
Petroleum and natural gas	198,110,363		
Minerals	53,587,062		
Forests	670,939,932		
Water rentals and recording fees	214,970,741		
Wildlife Act—fees and licences	10,255,019		
		1,147,863,117	
Less			
Transfer to General Fund		1,147,863,117	
Balance, March 31, 1988			0

Revenue Sharing Fund

This account was originally created as a fund by the *Revenue Sharing Act, 1977*. It was continued as a fund under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368), and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). This account provides conditional and unconditional grants to all British Columbia municipalities and regional districts on the basis of established criteria.

Beginning with the fiscal year ending March 31, 1979, money is paid into the account annually from the General Fund by way of a voted appropriation. The amount of the voted appropriation is determined by the revenue sharing formula contained in the *Revenue Sharing Act* (one percentage point of both provincial personal and corporation income taxes, six per cent of provincial social service tax and six per cent of renewable and non-renewable provincial resource revenue plus any previous years' adjustments). Conditional grants are paid for general planning, municipal restructuring, utility line undergrounding, water and sewerage facilities and studies, and major municipal highways. The remaining grants are unconditional, the major portion of which is distributed according to a formula with population, expenditure and assessment components. Administration costs are provided through voted appropriations. Account balances may be used for revenue sharing stabilization purposes.

	Grant Stabilization Account	Current	Total
	$	$	$
Balance, April 1, 1987	28,900,000	4,643,135	33,543,135
Add			
Transfer from Municipal Affairs (Vote 50)	250,000	230,750,000	231,000,000
Less			
Grants, unconditional		100,001,596	
Grants, conditional			
Municipal basic		8,089,307	
Major municipal highways		8,983,112	
Municipal planning		1,239,471	
Municipal restructure grants		2,910,371	
Regional districts			
—basic		845,000	
—administrative		852,500	
—planning		462,313	
Capital grants			
—sewerage systems		1,404,063	
—water systems		3,047,366	
Sewerage and water study grants		449,686	
Sewerage assistance grants		61,052,704	
Powerline undergrounding grants		372,404	
Water facilities assistance		38,727,764	
		228,437,657	228,437,657
Balance, March 31, 1988	29,150,000	6,955,478	36,105,478

Small Business Enterprise

This account was established by an amendment to the *Forest Act* (R.S.B.C. 1979, chap. 140). The purpose of the account is to identify all revenue incidental to the operation of the Small Business Enterprise Program and to provide an ongoing source of funds to defray the costs of basic silviculture, construction and maintenance of logging roads and bridges, administration and other forest management activities that are incidental to operations that yield small business forest revenue.

Revenue will be provided from the following sources: Small Business Forest Enterprise program/competitive sales program licences, upset stumpage fees, bonus bids, bonus offers, annual rental, trespass charges, scaling fees, and revenue earned as a chargeback for remedial work undertaken on behalf of operators.

Balance, April 1, 1987		20,394,058	
Add			
Stumpage revenue		47,227,649	
Less			
Salaries and benefits	9,781		
Operating costs	21,875,692		
Asset acquisitions	2,122,238		
		24,007,711	
Balance, March 31, 1988			43,613,996

Small Manufacturers' Incentive Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to $50,000 to stimulate investment in new production facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987	8,321,394	
Less		
Loans and advances	1,810,684	
Balance, March 31, 1988		6,510,710

Tourism Incentives Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide loans to stimulate investment in new tourism facilities and attractions under the Canada/British Columbia Economic and Regional Development (ERDA) Tourist Industry Development Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987	22,851,286	
Less		
Loans and advances	2,759,524	
Balance, March 31, 1988		20,091,762

University Endowment Lands Administration

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act* was continued under the *University Endowment Land Act* (R.S.B.C. 1979, chap. 420), and became a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for the operation and management of ratepayer services within the University Endowment Lands.

Account revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences and property taxes. Account expenditure is the ratepayers' portion of the costs of providing services.

Balance, April 1, 1987		3,125,618	
Add			
Property tax revenue	853,522		
Other revenue	580,977		
		1,434,499	
Less			
Salaries and benefits	653,861		
Operating costs	619,299		
Asset acquisitions	184,357		
Grants and contributions	5,278		
		1,462,795	
Balance, March 31, 1988			3,097,322

SPECIAL FUND

Budget Stabilization Fund

This fund was established by the *Budget Stabilization Fund Act* (S.B.C. 1988, chap. 8). The purpose of the fund is to assist in stabilizing the operating revenues of the government. General Fund revenue, as specified by the Lieutenant Governor in Council, may be paid into the Fund, and Lottery Fund Special Account money may also be paid into the Fund, if authorized by Lieutenant Governor in Council. Money may be paid out of the Fund into the General Fund, with the approval of the Lieutenant Governor in Council.

Balance, April 1, 1987		0	
Add			
Transfer from general revenue	717,377,000		
Transfer from Lottery Fund Special Account	25,528,582		
		742,905,582	
Balance, March 31, 1988			742,905,582

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Volume

2

1987-88

Public Accounts

Volume II

SCHEDULE OF PAYMENTS

FOR THE FISCAL YEAR ENDED
MARCH 31, 1988

PROVINCE OF
BRITISH COLUMBIA

MINISTRY OF
FINANCE AND
CORPORATE RELATIONS

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

British Columbia Cataloguing in Publication Data

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SCHEDULE OF PAYMENTS

PREAMBLE

This Volume discloses the Combined General Fund and Special Funds (Consolidated Revenue Fund) expenditure by payee or program in the following categories:

- Salaries and Indemnities paid to Members of the Legislature.
- Salaries, Wages and Travelling Expenses of Ministers, Deputy and Assistant Deputy Ministers or their equivalents and for other employees with a gross salary of $30,000 or more listed by Ministry.
- Grants and Contributions listed by Ministry where total payments are $10,000 or more. Some payments made under such programs as GAIN or Pharmacare are recorded under the name of the recipient of the funds (third party) rather than by program or client.
- Supplies or services, and purchases of fixed assets listed by payee where the total payments are $10,000 or more.

SUMMARY OF PAYMENTS

Indemnities, salaries, wages, travelling expenses and allowances as detailed in pages E 3 to E 45.

	Salaries, Wages and Benefits* $	Travel Expense $	$
Indemnities and allowances paid to members of the Legislature	3,460,370		
Legislation	5,321,272	68,141	
Auditor General	3,621,574	216,105	
Ombudsman	1,683,508	60,177	
Office of the Premier	3,109,804	142,042	
Advanced Education and Job Training	12,555,793	671,192	
Agriculture and Fisheries	17,698,153	1,175,157	
Attorney General	167,597,017	3,263,372	
Economic Development	13,769,967	1,064,450	
Education	12,897,026	433,254	
Energy, Mines and Petroleum Resources	17,130,602	769,363	
Environment and Parks	66,742,326	3,308,640	
Finance and Corporate Relations	33,970,305	954,620	
Forests and Lands	149,497,670	5,553,258	
Health	224,198,850	3,899,210	
Intergovernmental Relations	0	0	
Labour and Consumer Services	18,609,507	767,035	
Municipal Affairs	17,312,397	645,852	
Provincial Secretary and Government Services	91,248,350	1,391,164	
Social Services and Housing	140,869,157	4,260,493	
Tourism, Recreation and Culture	13,457,458	794,838	
Transportation and Highways	224,266,715	9,408,526	
Other Appropriations	33,959,897	0	
Salaries and Wages	1,272,977,718		1,272,977,718
Travel Expenses		38,846,889	38,846,889
Payments of grants and contributions, and for supplies or services and fixed assets (page E 150)			8,849,108,860
Total Schedule of Payments (page D 7)			10,160,933,467

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* Payments made pursuant to employment benefit plans are included in total salaries in this summary and in the detailed schedules for each ministry in part as "unallocated" amounts. Total "Salary, wages and benefits" include amounts reported in Volume I on the Schedule of Combined Expenditure by Group Account Classification (D 7) as "Operating Costs" ($425,639) and "Salaries and Benefits" ($1,272,552,079).

SCHEDULES OF INDEMNITIES AND ALLOWANCES PAID TO MEMBERS OF THE LEGISLATURE

for the fiscal year ended March 31, 1988

Member	Constituency	Sessional Indemnity[1]	Standing and Special Committees[2]
		$	$
Barnes, E. O.	Vancouver Centre	47,754	
Blencoe, R. K.	Victoria	44,194	
Boone, L. R.	Prince George North	48,004	
Bruce, G. P.	Cowichan-Malahat	52,504	299
Brummet, Hon. A. J.	North Peace River	48,004	
Campbell, A. K.	Vancouver-Point Grey	48,004	
Cashore, J.	Maillardville-Coquitlam	48,004	
Chalmers, L.	Okanagan South	52,504	225
Clark, G.	Vancouver East	48,004	
Couvelier, Hon. M. B.	Saanich and the Islands	44,194	
Crandall, D.	Columbia River	52,504	382
D'Arcy, C.	Rossland-Trail	48,004	354
Davidson, K. W.	Delta	48,004	
Davis, Hon. J.	North Vancouver-Seymour	48,004	
De Jong, H.	Central Fraser Valley	52,504	
Dirks, H. L.	Nelson-Creston	49,633	
Dueck, Hon. P. A.	Central Fraser Valley	48,004	
Edwards, A.	Kootenay	48,004	
Fraser, A. V.	Cariboo	48,004	
Fraser, R. G.	Vancouver South	48,004	
Gabelmann, C. S.	North Island	48,004	
Gran, C. M.	Langley	48,004	
Allowance as Deputy Chairman of the Whole		2,925	
Allowance as Government Caucus Chairman		862	
Guno, L.	Atlin	48,004	
Hagen, A.	New Westminster	48,004	
Hagen, Hon. S. B.	Comox	48,004	
Hanson, G. W.	Victoria	44,194	
Allowance as Opposition Whip		7,875	
Hanson, Hon. L. F.	Okanagan North	48,004	
Harcourt, M.	Vancouver Centre	47,504	
Allowance as Leader of the Opposition		29,000	
Hewitt, J. J.	Boundary-Similkameen	33,413	2,000
Huberts, T.	Saanich and the Islands	44,194	450
Jacobsen, N.	Dewdney	52,504	
Jansen, J.	Chilliwack	52,504	64
Johnston, Hon. R. M.	Surrey-Newton	48,004	
Jones, B.	Burnaby North	48,004	
Kempf, J. J.	Omineca	48,004	
Loenen, N.	Richmond	52,504	300
Long, H.	Mackenzie	49,633	
Allowance as Deputy Government Whip		3,200	
Lovick, D.	Nanaimo	48,004	375
McCarthy, Hon. G. M.	Vancouver-Little Mountain	48,004	
Marzari, D	Vancouver-Point Grey	48,004	
Mercier, D. M.	Burnaby-Edmonds	48,004	2,378
Messmer, I. C.	Boundary-Similkameen	52,504	
Michael, C. C.	Shuswap-Revelstoke	48,004	
Miller, D.	Prince Rupert	48,004	150
Mowat, D. L.	Vancouver-Little Mountain	52,504	
Allowance as Government Caucus Chairman		7,638	
Parker, Hon. D. F.	Skeena	47,995	
Pelton, F. C. A.	Dewdney	48,004	
Allowance as Deputy Speaker		16,588	
Peterson, D.	Langley	48,004	
Allowance as Deputy Government Whip		1,050	
Rabbitt, J. T.	Yale-Lillooet	48,004	
Allowance as Deputy Chairman of the Whole		137	
Ree, A.	North Vancouver-Capilano	48,004	
Allowance as Government Whip		7,666	
Reid, Hon. W. E.	Surrey-White Rock-Cloverdale	48,004	
Reynolds, Hon. J. D.	West Vancouver-Howe Sound	48,004	
Allowance as Speaker		32,182	
Richmond, Hon. C. H.	Kamloops	48,004	
Rogers, Hon. C. S.	Vancouver South	48,004	
Rose, M. W.	Coquitlam-Moody	48,004	
Allowance as Opposition House Leader		7,875	
Savage, Hon. J. L.	Delta	48,004	

SCHEDULES OF INDEMNITIES AND ALLOWANCES PAID TO MEMBERS OF THE LEGISLATURE

for the fiscal year ended March 31, 1988 — Continued

Member	Constituency	Sessional Indemnity[1]	Standing and Special Committees[2]
		$	$
Serwa, C.	Okanagan South	48,004	
Sihota, M.	Esquimalt-Port Renfrew	44,194	
Skelly, R. E.	Alberni	48,004	
Allowance as Leader of the Opposition		3,182	
Smallwood, J.	Surrey-Guildford-Whalley	48,004	
Smith, Hon. B. R. D.	Oak Bay-Gordon Head	44,194	315
Smith, S. D.	Kamloops	48,004	20
Strachan, Hon. W. B.	Prince George South	48,004	
Stupich, D. D.	Nanaimo	48,004	492
Vander Zalm, Hon. W. N.	Richmond	48,004	
Vant, N.	Cariboo	49,633	
Veitch, Hon. E. N.	Burnaby-Willingdon	48,004	
Weisgerber, J. S.	South Peace River	52,437	
Williams, R. A.	Vancouver East	48,004	
Allowance as Opposition Caucus Chairman		8,500	
Totals		3,452,566	7,804

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[1] "Sessional indemnity" includes annual indemnity, expense allowance, capital city allowance and salary authorized by sections 2, 3 and 5 detailed salary of the *Legislative Assembly Allowances and Pension Act*. Additional salaries paid to the Premier and Ministers are included in the list of the Ministry for which they hold the portfolio.

[2] "Standing and Special Committees" includes allowances and travel costs paid to or for individual members of various legislative committees under section 7 of the *Legislative Assembly Allowances and Pension Act*.

SCHEDULE OF SALARIES, WAGES, AND TRAVELLING EXPENSES BY MINISTRIES
for the fiscal year ended March 31, 1988

LEGISLATION

	Salary $	Travel $
Anderson, S	34,069	
Baker, L F	43,910	1,312
Barton, J A	51,481	2,347
Bennett, J M	32,272	89
Bilous, M	59,386	1,225
Bruce, V M	31,654	86
Cardin, R V M	32,272	
Carmichael, W J	32,272	
Donnelly, T P	30,262	
Dunbar, E N	43,453	1,776
Gann, S J	36,508	2,021
Gardener, J F	37,612	
Gislason, G H	47,220	1,944
Hagmeier, E H	33,330	1,911
Hastings, M E	46,075	
Horne, I M	172,969	175
Howell, M J	32,272	81
Izard, I D	57,461	4,172
James, C H	53,333	
Kern, M J	37,420	240
Lawson, M	36,364	
Lloyd, E S	40,743	1,859
MacEachern, J H	36,490	327
MacMinn, E G	178,738	14,012
McGregor, L E	32,272	
McMillan, J A	46,008	
Munzer, R M	31,021	1,452
Murphy, M A	32,272	20
Murphy, S L	37,078	
Nicol, R A	33,937	1,561
Nightingale, E W	32,641	
Peters, W M	32,272	
Robbins, P R	37,900	1,421
Shillington, I M	33,330	99
Thomas, J I	33,484	
Verspoor, F	32,272	
Young, R D	31,170	
Under $30 thousand	2,853,428	45,617
Accrued Pay	(22,375)	
Transfers	5,302	(15,606)
Unallocated benefits	801,694	
Totals	5,321,272	68,141

AUDITOR GENERAL

	Salary $	Travel $
Morfitt, G L Auditor General	15,908	624
Hayward, R J Acting Auditor General	96,960	4,225
Barr, F	69,127	2,259
Brown, R E	54,846	1,538
Butcher, R G	41,258	3,513
Carter, L R	39,680	1,052
Chambers, A B	43,755	
Chan, G F W	46,373	3,790
Changfoot, N V	41,061	227
Chiang, A	39,680	4,359
Crawley, K J	44,317	738
Crosby, R J B	36,678	5,195
Dawson, G W	69,127	28
Day, M R	64,318	1,617
De-Vries, H A	31,085	7,046
Dolhai, E	64,318	2,730
Fletcher, E F	36,079	
Freiberg, T J	36,864	
Gordon, J A	46,080	
Gregory, J P	69,127	3,099
Hayward R J	17,072	40
Heard, F T	52,430	1,168
Jones, B M	43,309	6,531
Kelso, D H	54,350	53
Kenning, P N	35,107	5
Kojima, L I	62,961	989
Lane, K C	42,101	634
Lau, D K	43,309	
Lee, W M B	34,956	
Li Foa Wing, P	41,369	3,333
MacKian, T P	64,318	5,550
Maglio, M J	45,506	261
Matheson, N C	30,127	3,971
McAdams, L P	55,302	950
McDonald, R G	47,432	2,674
Messer, R P	30,010	3,230
Mills, S J C	37,902	5,916
Neily, J A	40,179	1,095
Ng, T L T	33,403	142
Phillion, R M	45,091	2,990
Plunkett, P A	52,588	2,873
Poje, D A	43,792	1,821
Price, E S	64,313	2,125
Schmitz, W M	54,855	693
Shah, H N	54,265	3,579
Stadt, E	35,010	
Sydor, M	55,302	16
Thompson, J W	36,864	6,585
Timms, A A	55,302	1,228
Trenholm, L C	36,891	949
Trist, O C	42,772	493
Young, P L	41,359	767
Under $30 thousand	833,509	113,720
Accrued Pay	(2,094)	
Transfers	(54,496)	(316)
Unallocated benefits	428,467	
Totals	3,621,574	216,105

OMBUDSMAN

	Salary $	Travel $
Owen, S D Ombudsman	122,665	16,013
Amren, R W B	42,312	150
Anderson, P	40,302	312
Bell, G W	37,371	2,250
Beyer, E L	57,759	1,420
Bohlin, R	41,069	728
Brown, C D	38,428	166
Davis, D W	44,714	1,675
Dennison, S G	40,173	799
Dixon, L A	37,031	1,325
Gardiner, T M	48,421	2,428
Hadley, S E	46,742	716
Hallam, K M	40,604	1,216
Hamilton, A B	41,680	1,796
Hayward, D	44,345	1,124
Henders, K C	55,302	4,095
Humphreys, B G	39,370	563
Illington, J K	36,419	1,407
Labrick, E A	37,721	892
Nugent, M	32,420	
Parfitt, D B	69,135	8,407
Phillips, D	41,100	920
Ross, M A	35,366	314
Spangelo, C R	37,081	936
Summersgill, W M	39,629	2,827
Williams, H	39,164	634
Under $30 thousand	351,384	5,525
Transfers	(67,679)	1,539
Unallocated benefits	213,480	
Totals	1,683,508	60,177

OFFICE OF THE PREMIER

	Salary $	Travel $
Vander Zalm, Hon W N Premier	39,117	40,501
Alley, J A	51,484	2,288
Bachop, W B	63,933	4,928
Doney, R L	32,253	6,924
Duffy, M D	37,468	
Filmer, A	55,420	2,743
Gibault, G M	61,402	4,157
Grant, A M	37,873	1,529
Hatch, G W	59,428	3,092
Heap, P C	42,624	14,495
Hemming, J E	42,425	244
Hudson, F D	45,644	2,362
Katz, A D	48,137	2,583
Kay, W E	42,069	22,835
Koyl, G R	38,007	7,030
Kuash, T J	32,369	2,043
Laity, N	46,017	
Langford, A L	33,448	1,156
MacDonald, I	37,787	7,742
Mayoh, K A	54,975	4,069
Newby, A K	31,918	1,896
Nichols, C G	32,071	871
Paxton-Mann, A	47,556	2,945
Poole, D W	92,965	19,727
Ransford, R	47,553	6,828
Sage, D A	43,957	144
Stevens, J	33,690	
Wood, R G	34,026	
Under $30 thousand	1,055,302	27,308
Accrued Pay	9,392	
Transfers	321,777	(48,398)
Unallocated benefits	457,717	
Totals	3,109,804	142,042

MINISTRY OF ADVANCED EDUCATION AND JOB TRAINING

	Salary $	Travel $
Hagen, Hon S Minister	32,705	24,184
Kelly, I A Deputy Minister	85,995	24,738
Adams, D S	49,801	4,326
Alexander, R N	40,463	8,890
Amirault, V H	40,783	3,699
Anderson, J R W	38,502	3,358
Attenborough, R	35,680	1,857
Ayinde, A	35,319	1,480
Ballantyne, E L	35,390	3,690
Barten, R J	42,695	6,577
Bawtinheimer, B G	32,690	440
Baxter, J W	38,845	7,775
Biggs, G W	42,254	3,570
Birnie, J	32,367	4,102
Blackwood, A J	30,463	155
Bowell, S J	32,557	3,136
Brassington, J	33,931	2,676
Breaky, A	35,398	2,569
Browning, M M	51,573	1,860
Bunney, G L	56,800	4,065
Burch, A	41,858	2,840
Burkhardt, A E	47,584	2,125
Burns, R F	33,725	1,364
Calado, J C	33,205	9,729
Carson, K R	38,356	3,582
Chalmers, H	35,908	4,289
Chiz, D	35,608	1,462
Cline, B	32,503	1,096
Colburn, G W	35,729	65
Cook, J E	35,733	
Costello, K	39,917	7,566
Dandeneau, P A	37,995	6,284
Davis, P	31,046	1,433
Devlin, E C	36,621	1,571
Douglas, R W	34,355	1,324
Drislane, D A	48,550	
Dunbar, K	36,792	4,708
Elliot, G B	35,574	1,123
Enwright, R J C	38,345	1,312
Ernst, H M	35,877	2,144
Fagerlund, R J	38,901	1,533
Faris, R L	39,844	2,258
Fischer, I E	43,297	3,999

MINISTRY OF ADVANCED EDUCATION AND JOB TRAINING — *Continued*

	Salary $	Travel $
Fisher, G L	77,833	6,520
Fisher, S R	33,277	723
Foley, C J	35,720	406
Goard, D S	59,502	1,651
Greenhill, C J	54,926	28,081
Hardman, M G	47,129	5,270
Harney, L	45,707	6,486
Harvey, S R	57,200	6,377
Hawley, J P	30,161	11,790
Healey, N A	37,478	156
Hepworth, P I	32,332	
Hick, V F B	48,020	1,406
Hill, J A	42,747	399
Hodgetts, I	39,639	2,947
Hooson, A E	38,673	6,459
Hughes, D F	40,706	
Jackson, B J	42,211	3,760
Karvanto, L J	40,327	3,686
Kava, T	36,490	1,294
Kelly, K K	37,529	1,533
Killeen, S J	54,184	27,813
Kucherka, R A	38,521	1,875
Langridge, R E	35,014	377
Lindsay, S D	33,415	2,699
Lippold, R P	37,335	864
Little, A R	39,533	6,458
MacDonald, J L	31,968	4,288
MacInnis, S H F	42,107	6,434
MacKenzie, N G	46,409	12,768
MacRae, D R	58,092	12,634
Magnusson, R M	32,566	1,802
Martin, G R	36,370	3,225
Martin, H L	33,801	1,450
Mason, J H	39,766	4,704
McCandless, R C	51,627	753
McConnell, D C	35,720	443
McEwen, R S	53,166	801
McFarlane, J C	32,557	4,908
McGuire, R	36,268	2,112
McKean, E	35,616	769
McKenzie, C M Y	36,264	406
McLean, E M	54,678	
McLellan, D J	40,888	677
McLelland, D S	49,963	2,238
McLeod, F D	30,222	88
McRoberts, W J	36,114	2,038
Merke, N H	37,402	2,886
Mitchell, D A	31,447	706
Morrison, D	36,490	6,730
Newberry, J F	70,728	22,875
Nicholls, M	51,122	432
Nontell, K D	35,023	1,345
Norris, F I	59,909	7,802
Norris, G	32,125	2,887
O'Neal, K	35,574	1,850
O'Neill, D	60,176	21,984
Olesiejuk, S E	38,181	813
Parker, R J	49,955	4,310
Pasquale, J M	35,986	1,075
Pavan, F H	37,335	1,854
Pereira, C L	32,055	667
Rae, J D	117,048	20,924
Reed, J	52,822	18,434
Rice, J C R	42,978	896
Robertson, B W	35,720	398
Roy, P G	37,484	6,184
Rubidge, N A	58,427	2,813
Ruggles, R H	72,811	10,882
Schaffer, S S	30,617	1,124
Schuyff, J	41,567	722
Shantz, C	57,739	11,902
Shuffler, D O	37,546	3,588
Singer, J	31,407	1,477
Smith, R D	30,748	1,631
Soles, I J	43,704	1,694
Stadler, L J	38,345	796
Sylvester, O	48,704	2,670
Szaniszlo, A R	33,710	
Thompson, L J	69,357	10,467
Thorsen, D E	35,911	1,830
Upton, G N	36,353	1,205
Viereck, L S	51,519	8,098
Wanless, G R	35,574	2,524
Warner, R A	34,512	9,675
Watson, J A	54,424	10,078
Weeteringen, L	39,317	260
Wesley, L D	36,320	461
Whybrow, J A	39,788	1,552
Wilson, G I	38,595	3,010
Woodward, R D	62,494	37,247
Zdancewicz, E F	39,650	3,928
Under $30 thousand	4,530,502	132,037
Accrued Pay	31,953	
Transfers	725,546	(82,053)
Unallocated benefits	1,617,788	
Totals	12,555,793	671,192

MINISTRY OF AGRICULTURE AND FISHERIES

	Salary $	Travel $
Savage, Hon J Minister	33,664	26,453
Hackett, B A Acting Deputy Minister	9,390	1,838
MacEachern, Dr G A Deputy Minister	110,361	37,075
Aiyadurai, M	42,753	1,629
Albrecht, K J	32,037	1,881
Alcock, R J	46,679	4,971
Anderson, G G	31,148	
Anderson, J D	60,526	7,083
Arndt, H	41,245	886
Awmack, K J	40,623	2,923
Baehr, B E	57,616	13,688
Barker, R A	48,154	3,651
Bates, D L	48,154	104
Bawtree, A H	53,623	1,705
Berry, E L	47,260	3,461
Bertrand, R A	54,852	9,723
Betts, M F	41,123	3,572
Black, E A	42,243	7,951
Blair, L A	46,512	8,797
Blumenauer, D R	48,154	6,865
Bomford, L E	46,366	6,538
Borno, C	30,809	16
Borysowich, I A	30,952	5,116
Brown, L G	35,720	2,893
Brown, P A	35,510	1,373
Brown, V E	37,969	
Brownlee, C H	46,366	382
Bryant, G J	41,245	5,475
Bryant, R G	32,884	298
Bryce, H H S	42,275	11,123
Buonassisi, A J	44,353	5,543
Burleau, J M	49,040	5,269
Burr, W H	33,893	3,839
Chao, C T	45,253	1,464
Chapman, L R	30,525	645
Charles, R J	40,325	688
Charlish, K B	31,860	983
Cherrington, J D	53,998	1,508
Cheung, R	30,927	442
Chuah, H H	49,737	1,339
Clugston, R E	51,615	1,051
Coates, J W	37,675	
Coon, L M	50,893	6,721
Costello, R A	44,855	2,589
Cox, R K	39,165	3,284
Cranston, R S	44,313	5,493
Davies, D G	59,950	443
Dawson, A B	41,088	1,334
Deegan, W P	30,479	337
Delves, B	30,927	
Dever, T J	48,154	913
Devries, J S	35,353	
Dobb, J L	48,154	13,679
Dragushan, G N G	41,173	849
Driehuyzen, M G	50,499	4,985
Emmond, G S	41,245	3,989
Falk, G W	44,415	9,150
Fofonoff, P	41,088	5,616
Fralick, J E	49,777	12,529
France, R T	47,997	4,405
Freed, D E	50,455	5,632
Geldart, H G	40,479	10,295
Gerber, H S	47,971	2,993
Gillis, M	41,017	4,656
Gorbahn, H W	38,566	7,905
Gough, N A	48,154	2,542
Grant, G D	31,720	1,175
Green, J R	40,479	2,270
Greene, T L	33,678	2,285
Greenfield, J V W	48,323	
Greening, S R A	37,137	2,301
Gubbels, P M	45,026	3,138
Hackett, B A	63,851	11,679
Hallman, R D	41,245	6,214
Halsey, T G	52,703	12,880
Hamilton, C A	36,689	2,437
Hanson, E L	32,536	1,313
Harper, B M	39,044	1,438
Harrower, W L	35,570	4,967
Hayes, B W	45,026	671
Helmersen, A J	45,026	12,477
Hennes, G	32,163	1,068
Henry, G M	34,166	4,125
Hewitt, M P	58,460	2,480
Hicks, B D	49,358	6,238
Hill, J T	41,088	2,380
Ho, T	30,188	
Hodge, B A	59,338	42,773
Hurd, L E	48,062	4,441
Husdon, J T R	42,698	15,564
Hutton, G	40,820	4,521
Ireland, D B	45,004	7,793
Isfeld, A N	58,023	6,036
James, M K	44,832	4,473
Jarvin, R N	58,172	12,999
Jensen, J E	31,005	2,057
Jenstad, E N	46,541	4,283
Johnson, P D A	43,358	3,347
Johnstone, C G	39,328	4,792
Keay, G R	41,245	7,076
Kent, D V	30,731	875
Kim, J	36,490	47
King, H W	32,354	628
Kingzett, C M	33,826	384
Kline, R O	40,938	7,779
Kluge, H A	48,132	9,584
Knight, P	44,146	993
Kohlert, R N	58,227	16,411
Kundarewich, P B	32,266	763
Lacey, T J	33,825	339
Lewis, R J	51,625	1,378
Lister, D I	47,048	1,081
Logie, B	31,975	1,566
Ludlow, W E	33,714	1,239
Magnaye, V M	30,639	2,497
Malczyk, K	39,181	220
Malmberg, M J	39,331	9,223
Marshall, H M	32,163	1,301
Mason, B D	44,855	6,879
Matviw, D M	65,897	6,439
Mauza, B E	47,082	1,769
McAuley, M W J	31,794	5,381
McBride, B L	41,245	5,751
McCaghey, W D	43,934	8,888
McConnell, W M	42,510	2,221
McCutcheon, D M	48,154	4,775
McDonnell, A W	41,245	9,617
McIntosh, D W	50,681	
McNicol, N G	33,429	7,453
Meade, S W	40,340	6,622
Melnychuk, D	44,316	4,721
Miller, K B	50,268	3,037
Miller, R J	63,744	13,543
Moilliet, D E	34,881	513
Moore, B	30,735	
Moore, E L	38,255	6,440
Murdoch, R P	55,094	2,795
Murray, J F	32,050	8,485
O'Halloran, J A	35,132	1,946
O'Keeffe, B	34,033	315
Odermatt, W J	40,096	830
Oliver, A L	41,245	8,464
Ormrod, D J	47,435	3,901
Palechek, N P	48,659	4,839
Parsons, J E	39,714	2,507
Perera, D A W T	45,113	4,070
Peters, W S	47,953	1,435
Peterson, T N	48,154	14,561
Plotnikoff, J P	54,056	3,655
Pobran, T T	31,639	1,680
Price, J B	47,971	1,386
Procter, P J	45,026	951
Proverbs, T B	38,480	4,011
Puls, R	36,490	84
Purdon, R E	38,832	1,376
Quigley, M D	32,705	3,490
Ralph, R R T	35,030	4,452
Reay, L D	31,138	6,901
Roberts, B	43,632	583

MINISTRY OF AGRICULTURE AND FISHERIES — *Continued*

	Salary $	Travel $
Robinson, J H	50,721	
Roland, W	35,354	1,475
Rolston, G D	33,869	528
Ronay, A	43,976	812
Rugg, D A	56,854	12,905
Sakalauskas, A J	57,197	8,418
Sampson, H J	32,342	1,953
Sanders, M J	45,375	3,266
Sands, D J	44,855	3,686
Sandy, K	38,959	1,694
Sasaki, H W	45,323	2,837
Schildroth, J W	47,707	6,858
Schulz, E	35,720	4,798
Scott, R B	31,030	955
Scott, R L	39,127	3,834
Sera, R A	51,557	2,733
Shepherd, D W	35,178	7,441
Smith, B E	40,858	2,552
Smith, F J	32,507	2,299
Soder, E M	47,897	1,402
Steele, J R	62,143	1,430
Strachan, G A	41,088	2,095
Sweeney, M E	40,325	886
Tegart, R M G	41,245	5,392
Tenove, M	33,087	3,492
Thompson, H G	37,402	5,818
Thorpe, G G	58,614	5,300
Tingle, J N	48,154	7,043
Turner, M S	33,295	5,838
Van Dalfsen, K B	42,497	1,891
Van Der Gulik, T W	41,245	3,369
Van Lierop, W	51,484	1,117
Vielvoye, J	44,855	7,655
Wahl, A H	47,603	6,500
Wallin, A P	39,915	7,963
Waring, M A	38,495	2,114
Warner, B	41,245	4,129
Warren, M R	43,555	13,528
Waterman, P F	41,088	5,313
Watson, P A	33,429	8,255
Watson, T K	47,260	1,006
Weber, W C	30,809	3,595
Wickens, W E A	58,528	8,362
Wiebe, W W	49,402	6,782
Windt, T A	54,139	3,014
Woloschuk, S F	38,406	4,340
Yorston, J M	45,200	1,706
Yuan, R	34,928	2,582
Under $30 thousand	6,058,797	264,880
Accrued Pay	3,827	
Transfers	218,605	(36,029)
Unallocated benefits	2,567,946	
Totals	17,698,153	1,175,157

MINISTRY OF ATTORNEY GENERAL

	Salary $	Travel $
Smith, Hon B R D Minister	33,664	34,171
Hughes, E N Deputy Minister	87,747	18,017
Aasen, J N	31,125	1,629
Aavik, J	31,047	242
Abeling, A W	32,058	
Adams, V C	33,045	872
Adamson, R D	74,159	382
Adie, M J	48,782	5,508
Adlem, A	47,131	90
Agg, B W	35,608	150
Ainsworth, D G	36,982	346
Aitken, E R	31,199	
Akehurst, B C E	46,907	5,837
Allan, C B	35,296	140
Allan, D H	36,176	
Allan, G	32,566	161
Allen, R C	30,822	1,559
Allison, R J	41,364	477
Almond, G R	42,111	3,367
Ames, L M	30,880	8
Amundsen, D E	35,232	
Amy, T	30,952	71
Anchor, E A	32,013	210
Andersen, B	30,673	144
Anderson, T A	30,018	40
Anderson, W M	35,608	256
Andrew, J	32,559	
Andrews, J M	36,736	
Andrews, S	37,706	745
Angene, M	62,109	1,399
Angus, G	34,459	
Angus, G A	44,580	4,262
Anthony, R H M	59,738	5,706
Appel, F J	30,469	
Arcure, P	41,579	639
Armstrong, D W	31,083	5,003
Arnold, E A	35,662	
Arscott, R J	30,726	
Arthur, E J	30,499	1,042
Arthurs, S	35,311	273
Arvay, J J	30,369	5,821
Atkinson, D E	30,822	1,257
Au, T W D	36,168	
Audette, J A	38,135	430
Auringer, G C	31,906	
Austin, W M	49,574	8,357
Auxier, N J	93,257	1,095
Bahr, D M	72,990	11,472
Bailey, E M	46,890	1,689
Bain, G I	49,783	2,661
Baker, G J F	93,257	3,200
Baker, R C	40,311	1,003
Baker, R O	31,492	726
Bakker, M O	47,929	1,967
Bakony, C E	93,224	3,569
Balkwill, D J	34,562	666
Ballam, R G	45,515	6,208
Banfield, J	34,193	68
Banman, A W	45,324	944
Banner, D K	30,231	210
Bannerman, B A	36,485	5,307
Barnacle, T G	38,622	3,181
Barnard, D K	50,744	1,678
Barnes, J M	30,593	862
Barnett, A	33,660	
Barnett, C C	93,224	8,945
Barnett, T E	43,394	995
Baron, A P	38,533	
Barr, G R	30,822	91
Bassett, R	49,281	1,023
Bastien, R B	36,541	4,672
Bastin, B E	93,191	
Batey, I P	45,010	1,741
Bay, L J	30,835	
Beamish, W F	54,204	4,595
Beaudette, J A R	33,948	529
Beaulac, L E	44,328	3,325
Beaver, C A	50,223	3,198
Beckingham, A M	32,752	264
Beecroft, C A K	61,789	2,265
Behncke, J	93,191	4,969
Beilman, G G	30,477	8,360
Beingessner, P E	31,696	391
Belanger, B G	31,715	489
Belanger, P J	32,889	
Belbas, E B	34,293	
Bell, D E	53,751	7,150
Bell, D L	46,212	1,373
Bellows, J C	58,157	422
Bendrodt, E H	93,257	
Bennetsen, B	34,583	362
Bennett, L A	34,358	7,988
Benson, D W	47,847	3,536
Beresford, C D	30,902	40
Bertrand, B	36,869	704
Bevans, R E	34,502	
Bevans, R W	31,299	
Bigras, B A R	45,110	488
Birrell, G T	40,444	173
Black, M R	37,883	2,112
Blacklock, R J	32,566	1,378
Blackstone, I	40,696	1,404
Blain, K H	35,084	520
Blair, W A	93,257	2,278
Blechingberg, S D	56,949	5,620
Bohn, G	30,982	24
Boivin, A	33,684	
Bolton, C V	34,048	2,467
Bolton, N A	57,837	164
Bondaroff, H	41,601	8,785
Boon, L N	36,282	1,891
Boran, L S	35,819	2,417
Borrett, B S	30,811	63
Borthwick, L V	30,602	653
Bourgeois, P M	32,310	240
Bourne, R P	75,763	10,685
Bowden, R W	30,068	
Bowles, M E	30,656	
Bowman, K	32,389	213
Box, D M	32,730	
Boyle, R J	52,977	10,672
Bracey, G E	31,402	
Bradshaw, W E	39,689	1,361
Bragan, J H	33,094	1,722
Brahan, L C	93,257	594
Brambell, C	40,893	19,816
Brandie, L J	38,614	5,553
Brenner, A	32,807	804
Brett, J T	30,822	
Briemberg, E M	30,822	70
Briere, L K	32,431	
Brind-Sheridan, A K	72,522	12,326
Bristow, S W	30,811	1,305
Brodie, P	51,419	424
Brooks, D W	34,570	170
Broster, G A	36,883	478
Brown, B A	39,529	1,075
Brown, B C	36,411	250
Brown, C L	32,212	550
Brown, C R	61,391	7,449
Brown, D	30,952	3,902
Brown, D A	32,689	4,658
Brown, D L	38,473	
Brown, N M	37,546	3,965
Brownlee, G	34,758	8
Brunton, A P	32,566	1,374
Buckley, D T	38,682	474
Budarick, E H	30,248	
Burch, S G	41,024	
Burk, P	32,466	635
Burkhardt, L A	57,302	6,280
Burkitt, C R	35,686	
Burnet, C A	58,902	7,170
Burns, D A	30,287	
Burrell, J A	32,389	
Burton, K R	46,912	3,640
Busby, P N W	31,523	8,612
Buss, D W	52,647	247
Butler, F S	30,822	
Butler, M	30,952	143
Butula, L M	30,883	333
Bygrave, M G	30,424	
Byrne, B P M	93,158	147
Cadieux, T R	35,387	1,469
Cain, J V	65,290	4,581
Cairns, G V	48,967	
Cairns, J H	49,494	10,755
Calland, N B	30,835	228
Campbell, D R	93,257	2,279
Campbell, D W	31,245	7,399
Campbell, H D	53,014	3,297
Campbell, L W	58,027	8,868
Campbell, W E	72,689	6,026
Campo, R G	31,069	275
Cannon, C J	30,822	
Cantelon, K	45,910	3,121
Car, J	32,208	30
Carey, M N	32,690	374
Carlson, J H G	44,957	
Carmichael, D	34,917	42
Carmichael, K M	37,967	
Caros, M N	31,612	
Carr, G F	47,664	756
Carr, P D	31,373	
Carroll, N A	30,924	
Carruthers, D	30,952	
Carruthers, R H	35,007	
Carson, D M	56,258	5,300
Carson, J R	47,887	670
Carter, B M	35,629	832
Carter, D H C	30,481	242
Caryer, R B	54,184	21
Catherall, M T	31,083	1,288
Celle, P D	64,331	
Cervo, L	43,438	3,606
Challand, R M	40,827	
Chaperon, L F	91,925	1,717
Chapman, C	31,834	1,639
Chepil, D G C	42,583	239
Chequer, S	30,466	817
Childerstone, S	30,754	2,107
Christian, M W	59,064	8,954
Christian, W	39,116	281
Christie, S D	30,903	241
Claassen, D	33,209	

MINISTRY OF ATTORNEY GENERAL
— Continued

	Salary $	Travel $
Clancy, D L	69,709	2,900
Clare, L P	93,158	745
Claridge, M G	51,229	54
Clark, B A	32,514	1,235
Clark, D B	30,099	
Clark, W K	57,979	119
Clarke, W N	59,519	2,487
Cleaver, B E	44,612	1,448
Clegg, F	42,293	2,133
Clements, G W	59,118	5,262
Clermont, G M	30,813	
Close, A L	69,144	2,127
Clough, P J	31,377	1,409
Cobbin, A L	54,624	1,383
Cochran, A G	30,049	
Cohen, S	57,518	
Cole, M C	32,120	1,884
Cole, P R	30,440	
Coleman, M A	35,236	
Collings, M R	30,361	541
Collings, P D	93,158	1,637
Collingwood, N C M	93,257	2,030
Collins, D S	93,257	917
Collins, W J	32,977	87
Collis, R E	64,448	5,752
Collver, R D	93,257	567
Connal, L G	32,380	332
Connolly, J D	47,277	269
Consiglio, J	33,240	2,879
Cook, R	31,078	2,962
Cooper, L H	34,012	613
Copley, G H	53,330	15,803
Corby, F A	32,389	1,373
Cormack, G R	37,211	
Cornick, J D	37,174	3,024
Cornish, K A	31,210	
Cornish, S E	30,926	580
Corrado, M R	32,616	1,165
Coultas, G R B	100,019	8,002
Courtright, L M	34,881	304
Coutts, S L	36,203	346
Cowell, J	30,409	596
Cowland, U E C	45,677	7,588
Cowley, G	30,872	778
Cox, A B	34,834	
Cox, J M	33,441	
Craig, G A	33,129	336
Craig, W G	93,257	
Cran, G J	38,297	8,566
Crawford, M P	30,401	
Crawford, R C	31,766	5,898
Crawford, V D	32,595	285
Cresswell, C A	31,186	242
Crevier, E J	31,493	
Creyke, T	35,410	
Cronin, E J	93,257	
Crookshank, R M	40,298	2,669
Croteau, D O	32,268	
Cruickshanks, M J	33,002	
Culhane, V F	40,590	439
Cunningham, N A	30,778	
Curnew, R D	33,389	51
Currie, G D N	32,535	72
Currie, J E	41,979	111
Cursons, D G	30,993	616
Czech, N A	31,224	106
D-Altroy, D G	42,235	3,972
D-Argis, F W	34,917	4,189
Dahli, E	46,718	2,154
Dalby, K I M	30,550	
Dallamore, W A R	45,631	5,859
Dalley, W C	45,463	5,083
Daradics, D A	30,481	
Davies, E O	51,280	1,091
Davies, G E	31,929	
Davies, G W	30,952	
Davies, J L	93,257	1,050
Davis, B K	93,158	3,349
Day, V E	38,405	3,437
De Villiers, J S	67,027	211
Decouto, P L J	57,714	186
Dekens, J R	30,952	24
Del Rosario, A A	30,212	138
Delisle-Jackson, E	31,187	1,119
Dellert, K R	36,663	1,340
Dempsey, W L	33,445	2,010
Denoon, K S	42,418	3,370
Denroche, G S	93,158	660
Denty, W E	32,389	5,837
Desmarais, M	30,136	

	Salary $	Travel $
Dickie, J L	33,317	
Dickie, L C	33,931	84
Dickie, P J	42,888	869
Dickson, C B	41,608	14,305
Diebolt, W J	93,257	4,142
Dinnell, T	44,725	
Dixon, I D	39,977	1,668
Dmytryshyn, G	30,023	15
Dobson, N C	34,442	269
Dodd, J	35,114	7,199
Dodwell, P L	36,939	901
Doerksen, B	38,514	146
Donald, D C	30,952	
Donald, P J	59,348	
Donaldson, B J	30,952	64
Donohue, M J	34,717	2,173
Doolan, K J	58,588	856
Dorken, T R	34,189	308
Dorsey, F	35,015	83
Doucette, H	54,714	2,253
Downing, J G	30,867	472
Downing, R G	40,588	1,704
Doyle, D A	54,948	9,332
Drew, P	42,300	157
Drews, M V	43,401	
Drysdale, J A W	93,257	1,876
Duczak, O	31,449	
Duddridge, J G	31,051	503
Dudley, H M	32,582	213
Dueck, L	32,709	687
Duerden, J D	53,640	3,009
Duke, J L	30,822	
Dunbar, L	36,243	
Duncan, A	30,869	
Duncan, D S	62,549	2,670
Duncan, J C	31,550	
Dungey, R	35,623	331
Dunn, G R	30,101	196
Dunn, I M	35,311	265
Durksen, C E	42,315	415
Dutton, M	33,945	
Dyer, D S	36,776	
Dyer, M E	50,177	3,462
Dyke, W F	49,003	789
Dziny, C	32,620	827
Eadie, W H	33,065	1,518
Earl, K L	31,797	
Easton, D N	34,130	16
Ebbels, J	65,736	6,424
Eby, W F	35,608	32
Eddy, H R	61,259	8,016
Edelman, S	52,393	8,408
Edgar, D E	32,040	79
Edgar, J D	53,728	6,470
Edwards, E R A	85,382	17,344
Edwards, J R	35,416	31
Edwards, V H	30,952	313
Egan, J T	52,141	936
Ekeli, H O	38,247	
Elliott, J W	36,463	4,502
Ellis, D N	57,131	672
Ellis, H M	80,824	5,267
Ellis, N W	30,224	
Ellis, R G	53,619	5,354
Embleton, E J	30,051	
Enderton, S W	93,257	6,910
Engstad, P A	47,848	5,320
Erdman, R J	35,759	110
Erickson, C	43,762	224
Erickson, W P	31,320	449
Etheridge, B D	43,545	3,003
Evans, D	31,616	374
Evans, E J	30,688	
Evans, S D	32,215	1,276
Evans, S L	41,272	4,654
Everton, F J	37,336	7,800
Exell, R E	1,617	
Exner, S G	31,105	125
Fabbro, R G	93,182	4,433
Fages, N	32,566	185
Falconer, J D	36,038	54
Faoro, R	34,441	42
Fawcett, J D	37,377	261
Fehr, L J	35,408	380
Fehr, O	30,952	590
Fell, S T	32,989	1,254
Fenger, B J	31,884	16
Fensome, G J	31,143	
Ferguson, K B	31,810	392
Fiander, H L	30,730	27

	Salary $	Travel $
Fiddy, G	30,939	
Field, D E	39,697	356
Filan, B R	51,159	1,450
Finall, D A	60,195	3,855
Findlay, M E G	34,178	
Finlay, M C	34,543	7,705
Fischer, K E	41,175	1,260
Fitchett, R E	67,651	134
Fitchett, R F	30,461	
Fitzpatrick, T J	39,817	6,878
Flack, A D	41,140	
Flavell, J D	30,618	1,233
Flower, R A	31,315	507
Foisy, J J J	38,063	527
Foisy, R	36,733	2,559
Folkestad, D	33,201	275
Forbes, J N	36,442	2,053
Forbes, V J	30,722	
Forbes, W A	44,837	163
Ford, B	58,889	1,418
Forseth, P E	30,822	
Forsythe, J	42,089	257
Forsythe, L W	37,520	
Foster, G C	34,392	170
Foster, R G	30,835	294
Foster, W F A	66,408	9,817
Fournier, B J	32,679	
Fowler, K J	30,913	494
Fram, H W	30,835	981
Francis, A D	30,822	57
Franklin, R L	34,576	487
Frantzen, M	42,230	186
Fraser, R D	32,182	16
Fredeen, M A	33,874	
Freeman, B L	46,064	
Freiburghaus, A S	32,575	
Friesen, H R	55,456	
Friesen, N	93,257	4,445
Frizzell, V D	31,034	964
Frolick, V M	55,212	1,791
Fuchs, K W A	30,188	33
Fulmer, M E	65,236	423
Furnival, P J	41,041	249
Gabelmann, E E	30,922	418
Gaffney, W R J	31,776	647
Galbraith, R W	55,509	4,067
Galloway, W	44,048	8,044
Gallpen, B G	30,822	1,258
Gandy, W G	49,750	2,132
Gardner, C	42,066	
Gardner, V	59,735	3,961
Gates, D P	41,582	1,923
Gaudette, E	40,496	16
Gear, L	30,133	255
Gergely, D J	30,424	63
Gerhardt, D R	30,986	1,304
Ghiloni, G C	33,314	
Gibson, I	35,759	
Gibson, J L	64,332	2,113
Giesbrecht, W J	30,115	
Gilbert, F R	51,943	9,527
Gilbert, K G	37,681	
Gilding, D M	30,952	170
Gillies, V C	30,952	
Gillingham, J M	58,135	1,367
Gillis, G D	93,238	1,972
Gilmour, G H	93,257	3,587
Gilmour, L D	38,474	763
Ginther, D L	35,408	433
Ginther, D M	38,020	176
Giroday, S E	93,257	7,367
Girvin, R A	42,093	1,319
Glover, A J	44,437	6,027
Gobbett, A R	42,111	5,264
Gobillot, J A R	57,645	902
Gobin, G P R	30,775	
Goddard, G F S	41,015	66
Godfrey, D K	41,582	562
Goodrich, C	37,679	1,190
Goodwin, W R	42,934	2,782
Gordon, H W	58,238	7,059
Gordon, J P	93,257	1,844
Gosney, V E	33,272	
Gosse, C E	30,648	235
Gosse, M G	54,242	16
Gough, R	46,049	2,141
Gould, J R	33,940	545
Goulet, L S	76,075	2,911
Govan, P R	93,224	7,268
Gracey, G D	39,792	62

MINISTRY OF ATTORNEY GENERAL
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	Salary $	Travel $
Graham, J	30,835	
Graham, J B	65,607	9,812
Graham, R C S	93,257	7,097
Graham, R D	42,331	8,568
Graham, R J	61,167	4,444
Grahame, K G	40,997	50
Grandage, W E	36,246	946
Grandison, R D	93,191	650
Grant, J E	53,604	
Grant, R H	31,054	
Grant, S A	34,638	
Gray, D R	33,853	108
Gray, L M	36,383	1,259
Graziano, J R S	43,031	1,238
Green, B J C	34,324	1,087
Green, F S	93,257	3,976
Green, G L	33,255	42
Green, M J	31,261	408
Green, S	31,967	172
Green, V M	30,919	17
Greenaway, S	39,582	8,165
Greer, D M	93,257	2,062
Greig, R W	93,257	1,959
Griffith-Cochrane, R	30,952	119
Griswold, M H	50,805	1,616
Groberman, J R	93,257	2,255
Grout, R J	35,629	1,635
Groves, J C	56,439	1,402
Gulbranson, P	48,673	385
Gunnarson, A R	31,368	1,637
Hadland, F	34,554	366
Hagglund, M D	30,303	98
Hagman, R J	55,365	1,343
Hakanson, W	35,190	2,727
Halbert, T J	75,758	4,922
Hale, R B	30,822	1,011
Hales, G W	54,550	349
Hall, E C W R	44,998	713
Hall, G	51,708	1,029
Hall, J R	46,583	2,070
Hall, S V	31,903	16
Halliday, D V	31,911	
Hamade, G E A	37,865	575
Hammell, M F	39,032	3,566
Hammett, D J	43,585	1,741
Hannah, R D	30,484	
Hannon, J T	35,585	
Hansell, A H	52,611	
Hansen, K I	36,071	8
Hansen, L W	31,279	
Hardin, R L	30,822	
Harris, L	33,639	
Harrison, E W	58,275	1,883
Harrop, C W	34,231	
Hartley, A M	36,639	
Hartley, G	48,112	2,612
Hartman, D M	49,101	4,275
Hartner, K	30,822	65
Hauser, K J	42,009	773
Hawes, C	33,293	595
Hawkes, R C	44,629	1,682
Hawkes, W J	30,811	40
Hawley, P D	30,789	783
Hay, D M	32,355	301
Haydamack, C	34,837	1,261
Hayward, M	33,378	388
Head, D R	31,172	1,267
Heard, L	93,257	1,956
Heayn, B I	48,762	265
Heemskerk, A J	48,378	6,778
Heinrich, J H	51,633	1,855
Heinrichs, W	32,467	1,666
Heinrichs, W G	30,822	1,997
Hemminger, A D	33,805	
Hempseed, A B	35,851	81
Hendersor, M B	30,465	47
Henderson, R S	30,952	
Hendrickson, R C	30,970	
Henley, I G	93,158	2,026
Henly, D G	31,655	1,701
Henning, D P	30,872	
Henswold, S W	38,877	97
Hermanson, D F	30,822	40
Heron, D R	32,925	134
Hetherington, R	32,734	229
Heyes, D	30,326	298
Hickmott, D L	34,663	
Hilberry, S C	33,359	1,453
Hill, W G	32,693	
Hillian, D A	30,822	1,515

	Salary $	Travel $
Hillman, K R	30,822	388
Hintz, E H	57,155	3,971
Hitchcock, F J	30,822	96
Hockley, T O	35,397	123
Hodgson, T E	43,756	142
Hodkinson, C M	35,660	850
Hoff, L M	35,759	241
Hoffman, K P	37,357	1,007
Hofseth, S W	50,101	
Hogg, G J	49,087	2,368
Hogg, G S	51,570	1,104
Hogg, J W	63,654	59
Hogg, K V	38,501	
Hole, M E	30,990	
Holland, B A	62,491	2,563
Hollands, O E	57,398	4,373
Holloway, R P	33,453	
Holm, J G	35,530	14
Holmes, D R	93,257	1,585
Holmes, W R	33,826	49
Holmgren, L	38,252	1,391
Hood, D R	30,862	
Hood, L	34,091	2,071
Horne, P E	37,139	
Hornell, J E	36,570	
Horodyski, K	30,163	799
Horton, J L	51,695	5,365
Horton, M J	35,618	44
Hoskins, W G	49,869	6,144
Howard, B	38,895	766
Howard, E A	38,862	1,269
Howard, E J	32,892	8,594
Howie, K R G	31,608	
Hrycun, D J	45,265	2,234
Hubbard, J M	93,257	2,739
Huddart, E	54,960	575
Hudson, R E	93,257	1,316
Hugel, H E	44,068	6,516
Huggins, D W	30,835	192
Huitson, D	32,354	
Hulford, E J	51,361	1,202
Hultin, I E	35,517	
Hunt, F M	44,062	2,888
Husband, K J	93,257	1,390
Hutt, G E	36,105	1,329
Hutton, B L	32,024	774
Hyatt, S	31,029	610
Hyde, P A	93,257	5,690
Infanti, L	30,822	211
Insley, P A	57,256	1,067
Irwin, L M	32,239	
Irwin, R A	31,245	2,200
Isaac, R J	62,173	2,662
Iverson, E L	93,257	7,019
Jackson, A F	58,172	
Jackson, G C	34,326	633
Jacques, K D	52,554	10,865
Jang, M	32,693	31
Jardine, W	32,521	463
Jarman, P G	58,865	8,951
Jeffery, J H	30,822	113
Jenkins, F J	30,652	3,882
Jennings, R H	33,164	697
Jensen, H G	50,876	
Jensen, R C	93,224	2,208
Jensen, S	41,424	1,126
Jobanputra, M	51,025	191
Johansen, L M I	33,997	
Johns, K B	30,019	
Johnson, D K	31,893	158
Johnson, D W	35,608	3,439
Johnson, G H	93,257	
Johnstone, B H	58,799	76
Jolly, C D	33,087	4,962
Jones, D A	37,702	888
Jones, D V	38,781	589
Jones, I	30,952	
Jopson, B C	30,822	
Jordan, J L	58,074	1,847
Jordens, B	30,822	634
Jose, J E	36,719	86
Josephson, I B	97,462	12,002
Jovic, N	39,721	1,045
Jung, D	35,802	1,210
Kallies, W	33,737	2,705
Kalnitsky, M	38,803	
Kanigan, F H	31,916	4,240
Karnouk, M	30,945	
Kassian, T W	30,099	14
Kastak, D J	30,158	

	Salary $	Travel $
Kearns, M R	31,237	
Keehn, T	33,852	2,300
Keillor, D B	33,404	
Keip, J B	32,729	
Keller, D N	31,728	98
Kelly, P E	40,121	574
Kelly, R J	34,917	7,537
Kemp, D W	33,652	
Kemp, L R	31,053	56
Kenkel, B J	32,870	
Kennedy, J W	30,183	29
Kennedy, L G	35,516	
Kennedy, W M	31,070	22
Kenney, J H	93,191	3,378
Kent, D E	54,944	7,161
Kenyon, B L	30,512	797
Keough, J	38,020	5,716
Kernaghan, W	30,723	171
Kerr, B D	35,759	48
Khan, K	30,942	80
Kidd, D J	64,160	2,074
Kieran, L M	30,220	77
Kilby, B W	40,775	11
Kinash, W K	51,133	279
Kiner, L H	53,635	224
King, E	47,045	290
King, M E	30,717	
King, R E	30,163	
King, R S	30,835	715
Kipps, A L	34,593	10,606
Kirby, N E	31,855	2,931
Kirkby, L	42,436	1,621
Kirkham, H R	33,846	1,309
Kirkhope, J C	42,556	3,578
Kissinger, R A	31,955	358
Kitchen, W J	89,660	4,269
Kittle, C N	46,232	263
Klassen, E H	35,759	61
Klaudt, M H	33,838	
Kleibl, R	32,995	2
Kline, G A	35,759	
Klinger, W W	93,257	4,331
Knight, R D	38,856	426
Knight, T W	42,689	1,993
Knoll, G A	30,822	
Kobayashi, Y	37,677	255
Koch, A	47,879	125
Koehn, J	34,249	8
Kole, R E	35,588	
Konrad, J	64,215	6,146
Korn, C M	31,345	2,810
Kosovic, A D	31,404	
Kovaltsenko, R M	32,136	281
Krahnbel, O	35,799	
Krayenhoff, C R	39,509	755
Krochenski, S R	38,103	
Kurtz, J A	35,125	2,238
Kwan, C	30,887	
La Cavera, J E	32,389	
Lacerte, P J	37,006	236
Lake, C L	37,803	
Lambert, E A	39,575	44
Lamotte, A L	31,302	16
Lamy, J M B	31,375	
Land, J	35,608	129
Lang, R N	64,330	5,432
Lange, J M	32,823	302
Langford, A L	37,258	1,642
Langton, R G	30,036	111
Larsen, A E	34,037	
Lashbrook, I R	30,024	33
Lashkevich, J R	31,217	
Lauder, N A	53,016	2,892
Laughton, D P	59,170	799
Laurie, G A	30,449	1,025
Lavertu, M	30,952	1,652
Law, B E T	36,741	
Lawrence, P R	93,224	3,751
Layton, J D	93,158	2,552
Leader, L R	44,537	
Leduc, R M	30,822	13
Lee, A T	48,929	
Lee, C H S T	37,490	1,161
Lee, J D	42,243	15,278
Leger, J N J	32,847	238
Leibel, W V	34,809	
Leinweber, K	30,822	95
Leischner, L N	30,921	2,608
Lemay, M G	30,952	139
Lemiski, R J	93,257	288

MINISTRY OF ATTORNEY GENERAL
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	Salary $	Travel $
Lenarduzzi, J D	36,048	679
Leong, S D	35,759	2,739
Leross, C H	40,197	241
Leshien, R J	36,125	
Lesurf, D L	31,805	232
Letkeman, F	49,310	6,685
Levis, D M	93,257	10,719
Libby, K J	93,158	277
Light, L	39,361	4,904
Lilley, G M	32,126	16
Lim, P	38,554	21
Link, A J	31,599	
Linn, C M	34,063	12
Liotscos, G	31,554	792
Lloyd, J G	42,531	2,920
Logan, A E R	31,746	
Lovset, A B	38,021	
Lowe, A J	30,175	
Lowrie, J C	38,814	111
Luckhart, I B	31,958	1,422
Lundeen, M A	93,191	4,633
Lundihn, G D	30,071	
Lunn, D J	93,257	5,568
Lynch, E A	34,819	
Lynch, R O	30,835	716
Lynden, B R	30,778	864
Lythall, M E	43,761	693
MacAlpine, M I	93,257	2,446
MacArthur, C B	93,257	3,280
MacAulay, G B	63,182	522
MacDonald, J K	30,822	
MacDonald, K D	30,859	1,111
MacDonald, W G	93,257	3,751
MacFarlane, R B	93,092	8,883
MacGillivray, L G	42,899	3,816
MacIntosh, S A	36,173	
MacIntyre, J L	93,257	
MacIsaac, A J	30,927	89
Mack, J	30,872	
MacKay, V J	34,872	694
MacKenzie, I E	35,762	80
MacKinnon, A L	30,452	122
MacKinnon, R E	30,626	
MacLeod, W	93,257	2,802
MacRae, W D	35,441	429
Maddaford, W B	54,773	
Madhok, B M	44,830	2,445
Madill, J P	52,194	2,036
Magotiaux, M	32,650	
Maihara, D H	38,172	33
Main, T D	30,124	182
Malek, A	31,139	
Malham, E F C	33,694	437
Malin, B C	35,759	274
Maloney, M P	31,773	
Mangan, C J	30,909	1,600
Mann, M	44,050	5,543
Marchenski, M	30,946	
Marion, A	55,123	2,202
Mark, K G	30,914	204
Marks, S	36,319	325
Marsh, A L	30,615	495
Marshall, J D	41,994	8,922
Marshall, P	31,022	
Martin, G R	60,927	13,072
Massey, M	36,364	997
Mather, W F	34,869	467
Matheson, M A	68,998	8,467
Matheson, N M	33,020	428
Mathias, H C	56,594	2,685
Mathieson, J D	55,169	1,102
Matthews, D	44,464	16
Maughan, P L	93,257	
Maurer, W B	38,280	1,433
May, B J	30,822	
Mayadas, D R	30,090	
Mayes, A T J	30,822	
Maykut, J	59,304	2,152
Mayner, L L	30,406	92
McAdam, D K	74,693	806
McAllan, K	30,304	
McAvity, J P M	75,742	4,710
McCallum, W C	64,046	3,552
McCarthy, B P	36,490	530
McCarthy, J L	93,257	1,309
McCarthy, T	30,112	
McCausland, M L	48,899	5,563
McCooey, O P	30,622	927
McDonald, C A	39,528	1,551
McDonald, J P	33,552	233
McEwen, S L	30,913	153
McFarlane, M E	44,971	674
McFaul, J F	39,336	4,155
McFee, B	31,608	572
McGee, T D	93,257	351
McGhie, G W	38,194	
McGillivray, L E	35,623	569
McGinn, B S	31,374	127
McGivern, H J	93,257	839
McGrath, R L	30,822	642
McGuire, L B	47,629	1,433
McHale, D R	30,413	3,474
McHale, W D	44,621	300
McIntyre, D F	35,981	
McKay, N P	30,727	
McKay, S J	30,046	
McKay, W E	35,683	238
McKee, J C	37,000	
McKeen, K J	50,567	733
McKellar, E	42,136	592
McKenna, J R	30,273	
McKenna, R L	30,253	
McKenzie, N W	30,822	159
McKenzie, W T	36,906	773
McKim, D H	36,009	305
McKinlay, B D	35,553	
McKnight, A	31,606	377
McKnight, C A	30,822	
McLaughlin, M L	38,633	854
McLellan, B H	42,794	1,435
McMullan, E M	47,133	202
McPhee, D B	30,068	
McQuatt, G A	33,871	3,536
McQueen, R	93,257	9,393
McVea, B N	31,750	
Meagher, T W	93,158	2,969
Meister, H O	30,822	102
Menard, O F	34,721	
Menzies, M E	34,948	1,442
Mercer, G W	39,396	4,743
Merchant, S E	35,577	1,177
Merchoff, D J	31,958	323
Mercs, C L	31,204	1,388
Meret, L	45,385	1,665
Merner M, M	36,909	2
Merrall, E A	35,943	
Merritt, V A E	30,656	
Messenger, A	59,791	2,734
Messier, D Y	52,226	3,869
Metzger, R W	93,257	1,584
Middleton, B M V	51,710	7,087
Middleton, P W	32,379	
Mihoiluk, S A	33,514	
Millar, B A	33,380	1,506
Millard, H	35,663	
Miller, B L	30,732	
Miller, D E	39,647	2,886
Miller, G W	49,464	3,455
Miller, R C	35,189	340
Milliken, J M	48,118	90
Mills, R G	37,530	108
Mishra, R D	39,791	
Mitchell, P	30,637	178
Mitchell, S A	30,811	152
Moehling, A L	32,099	1,580
Moffat, G	33,855	
Moffett, D	93,257	
Moody, D M	44,255	851
Moore, R J	30,835	1,471
Moran, D	30,645	513
Morgan, J W	36,667	999
Morin, B W	44,805	17,860
Morris, D M	54,425	2,559
Morris, R A	35,608	609
Morrison, K M	36,587	2,203
Mortimer, D	30,663	
Mortimer, S L	30,822	
Morton, B A	58,232	3,546
Morton, G	35,629	1,158
Morton, J R H	58,835	1,002
Mosher, C	30,987	1,520
Mossey, J E	35,063	1,049
Muir, R J	30,822	1,012
Muirhead, G	39,820	1,208
Mulligan, R A	64,322	10,008
Munro, R S	75,555	3,037
Murchie, D K	35,379	2,487
Murdoch, C R	33,193	540
Murdoch, I W	40,872	
Murray, D T R	85,383	22,943
Murray, H J	37,333	2,404
Nadarajan, V	35,759	
Nardi, R A M	34,376	
Neal, B	64,846	10,703
Needham, J	47,017	2,116
Negrin, R G	46,946	62
Nelson, J M	44,914	6,147
Nelson, L W	33,692	99
Neufeld, A E	72,019	5,413
Neville, L M	31,725	1,145
Newcombe, M E	30,328	
Newhook, D E	32,239	269
Newman, D E	46,077	7,183
Newman, K J	46,478	
Newport, G C	33,766	1,279
Newson, L M	54,630	1,476
Newton, D J	33,352	206
Nicholaisen, L C M	30,515	25
Nicholls, A A	42,924	1,573
Nicholson, J W	30,223	
Nimsick, L A T	93,257	1,997
Norris, C M	59,704	
Norton, W E	52,853	5,476
Nygaard, K	48,164	5,398
Nymark, W	56,115	682
O'Donnell, E	93,158	4,770
O'Hare, J L	48,673	756
Oakes, L L	33,137	345
Ockey, J L	32,390	992
Ohata, E M	35,629	660
Oliver, B J	38,138	3,541
Olson, F	31,257	16
Olson, H N	30,299	
Onufreychuk, J J	30,454	424
Orchard, E R	55,303	2,276
Osborne, A M	36,369	575
Oslund, K E	39,247	400
Ostashek, G N	44,984	842
Otto, J	30,298	
Overend, D B	93,191	17,057
Ozeroff, C W	32,552	1,805
Page, K D	97,462	829
Page, S H	60,124	4,519
Painter, R	58,248	6,518
Palmer, J	36,383	718
Paradis, J B	93,257	2,301
Parente, M A	30,378	94
Parenteau, J G C	33,389	
Parker, D L	31,080	176
Parker, D R	41,637	7,226
Parker, F J R	30,019	19
Parker, W G	30,927	233
Parks, R E	34,613	515
Parnell, I	36,121	205
Parton, L	31,507	
Pastorek, J L	38,325	3,068
Patterson, A N	58,045	2,108
Paul, A	56,969	338
Paul, H	30,022	
Peacock, M L	30,952	146
Pearce, N C	30,969	1,064
Pearce, W A	60,041	5,318
Pearcy, B	42,140	3,958
Pearson, R J	34,376	
Peckham, A M	40,987	706
Peden, B D	30,952	943
Pelles, E H	34,083	
Pendleton, D R	48,492	4,648
Penman, D	75,489	1,548
Pentland, R D	37,555	3,004
Perrett, R B	35,125	60
Perron, R A	47,294	3,990
Perry, B R	30,913	
Perry, D E	33,358	1,071
Perry, D R	31,067	463
Peters, J D	30,952	
Peters, N A	30,591	75
Peters, T H	30,822	727
Peters, W J	30,756	692
Peterson, C J	33,057	3,830
Peterson, K G	30,341	3,765
Petrica, J	33,443	56
Pettet, P M	42,851	
Pettit, R W	59,761	510
Pfeifer, M B	31,464	
Phalen, R D	31,191	
Phalen, W A	42,751	588
Philbrook, H H	38,247	5,961
Phillips, J	30,635	
Phillips, J H	37,488	50

MINISTRY OF ATTORNEY GENERAL
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	Salary $	Travel $
Phillips, W K F	32,025	1,370
Phipps, A O	37,145	324
Pike, W	43,175	165
Pinsker, W	32,115	156
Pitzel, J P	49,126	1,299
Plewes, R K	35,623	3,215
Pogson, W J	58,217	1,528
Pohl, N W	30,278	
Polden, A C	31,625	
Pollard, J D	35,014	1,349
Pollick, B A	58,936	13,602
Pollitt, K J	30,128	
Pomerleau, R	44,516	3,568
Poole, R	93,257	188
Pope, G F	32,107	16
Poulos, G J	35,759	350
Powell, T E	33,727	154
Power, F J	36,602	2,671
Powers, R E	64,125	6,751
Prasad, M	35,125	23
Prelypchan, N J	75,760	14,565
Premack, L L	37,071	33
Prentice, W J	48,344	1,770
Presley, L E	30,362	
Preston, R	34,098	
Prevett, D W	54,384	1,594
Price, C B	30,098	
Price, T W	44,639	2,007
Proctor, C	30,537	
Purdon, E A	34,227	2,832
Purgavie, R	35,759	1,057
Quartermain, M C	47,870	5,876
Rafuse, B F	57,906	3,638
Ralph, G J	30,469	88
Ram, S	37,341	
Ramsay, J B	43,335	4,516
Ramsfield, D A	30,822	1,006
Randell, A	55,818	2,195
Rankin, F E	38,640	47
Ratcliffe, D A	45,251	18
Rathbone, R J	32,748	156
Raven, E J	59,510	966
Rawlins, K R	35,689	313
Ray, S G A	31,078	
Rayner, R R	43,356	2,621
Reader, N G	37,147	96
Redding, G J	35,629	3,341
Redding, M E	53,946	4,253
Redecopp, S	30,622	1,134
Redekopp, E W	35,675	
Redmond, M J	48,883	676
Redmond, R J	36,620	1,075
Reed, D C	93,257	2,429
Reedman, D R N	45,351	4,764
Rei, J	31,742	4,479
Reid, B J	35,759	1,213
Reid, C J	30,822	
Reid, L J	34,086	442
Reid, R D	32,530	47
Reilly, M C	56,057	
Reimer, D E	31,646	2,007
Rempel, D	30,443	
Rethmetakis, J J	31,069	
Reykdal, J	47,942	1,414
Reynolds, D L	30,936	
Reynolds, R G	39,991	1,174
Rice, J W	35,417	
Richardson, S A	33,638	670
Riches, M J	39,156	205
Riches, R A	30,176	149
Riddell, B J	43,771	1,552
Riley, J G	34,797	
Riou, A E	49,091	4,028
Rivard, J R	38,372	1,656
Rivard, R A	36,634	147
Rixon, T C	31,387	7
Roberts, P H E	50,216	4,519
Robinson, B G	85,774	21,587
Robinson, D G	30,696	
Robinson, G	33,211	169
Robinson, P P	41,356	2,091
Rochon, S M	31,201	1,131
Rodger, A R	11,328	140
Roest, B M F	35,623	2,137
Rogers, J	30,822	2,499
Rogers, P A	31,007	1,409
Romilly, S R	93,257	2,338
Rondeau, R J	44,019	
Roop, E W L	30,952	196
Rose, D J	61,633	
Rosenberg, R R	41,285	803
Ross-Smith, D G	35,759	288
Rossmo, M R	35,759	461
Rounthwaite, A E	93,117	8,312
Rowe, G D	33,970	2,756
Rowles, C G	30,822	
Rowley, A J	48,257	4,557
Rullens, D J	32,639	
Rumsey, S C	72,082	3,874
Rusk, H	46,835	1,428
Rustulka, E S	52,641	967
Rutherford, G C	30,496	2,591
Rutherford, M H	37,698	
Rutledge, T D	30,621	
Ryan, T	30,912	716
Sadler, B A	52,695	7,990
Sales, N H	30,704	171
Salt, K	54,127	4,688
Sampson, J H	39,591	286
Sandford, N W	30,952	
Sarich, A	93,191	3,416
Sather, E A	93,257	4,313
Saunders, R	30,623	
Sauter, D G	30,952	27
Scale, W M	41,193	1,614
Scardifield, B A	32,329	233
Scarlett, E D	93,257	2,235
Schaap, A C	30,615	
Schafer, D B	30,872	41
Scherling, K J	93,257	8,611
Schmidt, E D	93,257	4,046
Schmidt, G W	43,447	641
Schmidt, W E	52,152	155
Schmitt, H F J	33,614	42
Schofield, A	42,111	3,800
Schultz, B S	32,025	1,422
Schwab, W	32,460	411
Scott, C H	30,386	
Scott, K H	36,311	353
Scow, A J	93,191	1,354
Sellwood, R J	37,027	673
Selnes, P	43,197	
Serr, B J	30,928	728
Shaw, C L	30,163	5,751
Shaw, J K	93,158	3,664
Shaw, M	50,487	3,493
Shearer, J E	30,527	112
Shepherd, A J	30,822	777
Shields, B A	38,852	
Shillington, S S	47,064	3,109
Shoom, A M	32,305	226
Shupe, T W	93,257	3,642
Sievenpiper, P B	35,608	200
Siklenka, B J	31,516	332
Simonson, G K	30,313	1,490
Simpson, D R	93,257	1,861
Simpson, G C	32,123	
Simpson, G S	31,750	115
Simpson, J M	32,526	927
Sims, E G	32,266	119
Sims, M A	31,348	823
Simson, R C	76,300	3,772
Skelhorne, R G	93,158	3,836
Slaby, R A	31,748	314
Slack, R	35,858	1,248
Small, W J	45,681	
Smigel, J	33,927	3,054
Smith, A A	34,022	11
Smith, B	30,779	265
Smith, C F	34,103	
Smith, C J	30,822	
Smith, D	46,821	14
Smith, E J	42,953	10,108
Smith, I C B	48,996	3,081
Smith, K A P D	93,191	309
Smith, K G	36,211	7,261
Smith, L M	31,966	392
Smith, L M	31,088	41
Smith, L W	93,158	
Smith, M E	35,271	
Smith, O E	32,582	1,603
Smith, S R	46,670	1,269
Smith, T	37,611	2,281
Smith, T C	93,191	7,270
Smuntan, D A	30,822	
Smyth, D I	93,257	2,906
Soehn, P A	31,914	
Solon, W R	46,219	
Somerton, A W	36,449	
Soon, F	30,806	207
Sorensen, M	39,775	6,171
Sound, F G	43,040	1,134
Sparkes, G B	31,003	
Spear, P B	32,220	606
Spence, A J	67,369	2,477
Spencer, E	53,256	7,626
Spielman, D R	34,192	14
Spode, K J	34,676	
Spruce, J H	48,912	8,012
Squance, D M	31,841	595
St-Germain, D	36,434	1,174
Stabler, J C	30,835	997
Stabler, P J	50,279	1,969
Stables, V F	35,043	1,602
Stafford, A	33,175	
Standish, C P	36,909	
Stansfield, D	30,633	1,361
Stanway, J P	35,636	554
Starink, W H	43,788	9,070
States, G H	30,259	
Statham, A G	30,042	
Stead, W S J	36,144	16
Steingart, F J	35,568	16
Steinhauer, R	33,684	
Stelmaschuk, R D	31,210	180
Stevens, A G	51,283	53
Stevens, F G	39,379	
Stevens, M	30,457	
Stevenson, D K	47,064	8,142
Stevenson, L	48,863	1,557
Stevenson, R E	59,065	2,848
Stewart, A H	42,917	690
Stewart, A M	73,358	1,301
Stewart, E J	43,455	6,267
Stewart, G O	93,257	3,684
Stewart, J D	55,314	6,256
Stewart, L	54,800	9,058
Stewart, M C	39,007	7,868
Stewart, W D	54,410	3,512
Stieda, R H E	43,572	776
Stiles, T A	49,983	2,574
Stinson, F L	51,237	
Stirling, S	55,099	1,736
Stobbe, B G	63,547	12,400
Stockford, D R	30,971	19
Stokes, C M C	35,541	797
Stone, G D	32,605	431
Stone, J	31,788	
Stoneman, S R	44,725	
Straiton, D E	31,412	696
Stratton, F R	30,447	
Strawczynski, K	72,189	8,210
Strocel, M L	34,670	350
Strong, C D	42,389	
Strong, R W K	30,470	287
Stuart, J A	31,935	2,751
Sullivan, R D	30,496	
Sumpton, J E	32,266	278
Surguy, D K	32,834	21
Surridge, J R	44,915	342
Sutherland, G R	93,092	5,807
Sutherland, L	33,621	
Sutton, D W	41,321	
Sutton, J A	53,854	7,464
Swaab, S	46,065	2,986
Sweeney, C M	69,135	2,837
Symons, M H	46,703	1,179
Taggart, V J	62,098	1,474
Talarico, S	32,156	2,930
Talmey, L S	33,773	283
Tang, I K M	31,244	
Tate, R B	31,002	555
Tavernor, C B	42,111	6,846
Taylor, B J M	38,501	
Taylor, L J	46,077	1,621
Taylor, M J	36,626	927
Taylor, T S	30,822	40
Telling, R G	30,989	568
Temple, E P	30,822	
Templeton, J W	32,720	507
Terry, P W	32,239	
Thackray, D G	30,824	1,575
Thielmann, G H	31,143	95
Thimsen, P J	45,619	4,597
Thomas, H F	99,956	2,193
Thomas, R A	44,003	2,357
Thomas, S	31,978	
Thomson, C	31,367	40
Thomson, G E	32,260	17
Thomson, L	39,292	1,180

MINISTRY OF ATTORNEY GENERAL
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	Salary $	Travel $
Thornton, H M	67,028	2,436
Thorshaug, B	33,242	2,207
Thorson, H	31,183	
Thorvaldson, S A	52,009	687
Thoss, S	31,005	
Tickell, D R	36,779	
Tickner, B H	30,889	
Tillapaugh, S J	30,952	40
Tilley, G D	58,070	534
Tilt, P W	35,759	8,712
Tippe, R C	34,688	514
Tkachuk, J A	37,049	
Tobin, W	30,822	40
Todd, J	33,247	91
Todd, R A D	30,822	361
Toews, L D	34,378	650
Tolhurst, G E	46,256	605
Tomlinson, D L	36,604	812
Toombs, D L	35,814	138
Townley, D A	31,385	
Tranter, B M	33,690	
Trottier, A A	38,407	254
Trottier, E J L	31,457	228
Truman, F S	38,633	1,529
Tsoukalas, L C	32,683	
Turner, A C	34,420	28
Turner, F P	33,902	134
Turner, W A	55,550	12,508
Turnley, C D	34,320	
Tweedale, R	58,655	540
Typusiak, W R	32,121	2,048
Ustik, A	30,228	29
Utendale, S S G	40,804	
Valpy, C A	30,999	290
Vamplew, D M	93,158	2,512
Van-Staalduinen, H	30,725	
Vanswieten, G P E	32,928	85
Varcoe, D E	33,168	380
Varcoe, J B	93,224	3,403
Varga, F M	32,745	
Varma, N K	57,257	687
Vayda, J	35,993	16
Vere, P E	30,952	3,037
Verhulst, J H	32,380	1,110
Vickers, J T	33,362	703
Vinge, R J T	46,701	11,725
Vinson, A N	37,338	2,850
Waddell, S B	45,474	2,188
Wadden, E F	31,011	234
Walker, C A	42,642	7,930
Walker, C I	93,257	2,851
Walker, D E	31,044	
Walker, P L	34,567	
Wallace, D C	34,187	
Wallace, G P	39,031	3,330
Wallace, R	31,475	
Warawa, R E	31,719	
Warden, R W	30,384	6,979
Wardill, S H	93,257	3,512
Wark, J R	32,976	
Warner, D	50,485	2,417
Warren, C H	34,290	
Warren, D	11,208	
Watson, B A	31,586	272
Watson, S	31,893	
Watt, C S	75,406	4,066
Watt, D A	31,740	
Watt, G	41,523	2,300
Watt, G T	38,394	152
Watts, R E	43,069	5,240
Waurynchuk, D M	93,257	4,542
Wayte, J R	49,041	6,220
Webb, G C	35,613	6,248
Weber, G A	48,266	
Weber, J C	36,373	2,907
Webster, Y S	31,564	132
Weddell, B C	65,218	6,829
Wedell, E R	38,174	298
Wegener, R C	32,842	
Weibelzahl, J	31,108	91
Weitzel, H F	66,616	35
Wellman, F	30,817	
Welsh, D	38,104	3,040
Wenn, B P	31,339	496
Wessell, S H	38,375	249
Whelan, K M	35,125	1,502
Whelan, P D	47,729	6,410
White, C G	49,064	974
White, H A	93,191	2,379
White, K A	53,658	20
White, M P J	31,503	1,113
White, W R	53,417	3,493
Whittaker, R E G	48,761	2,999
Whitton, P	37,137	1,360
Wiebe, A	30,126	2,570
Wight, D	32,603	
Wilfert, J D	30,787	
Wilkes, D G	31,403	544
Williams, C J	32,219	
Williams, G	46,646	1,970
Williams, R F	56,437	640
Williamson, J L	30,822	
Willows, W	31,421	1,054
Wilson, S G	39,908	879
Wiltse, J P	32,687	1,741
Winkler, D L	69,133	2,594
Winter, A	31,317	943
Woloshyn, D	34,999	2,308
Wong, E	30,822	
Wood, J E	32,720	
Woodliffe, C J	93,257	2,918
Woolgar, R J	35,010	3,063
Woolley, H	31,872	
Wootton, P E	30,822	
Worth, K A	30,952	360
Wright, B A	37,882	3,088
Wright, D G	30,822	1,075
Wrightman, N R	33,530	
Wyle, P	30,811	428
Yacowar, H N	72,172	8,522
Yalowega, T M	30,913	8
Yamamoto, K M	39,438	1,167
Yates, H E	38,141	3,809
Yeadon, N W	45,682	205
Yee, J L	31,344	
Yeomans, B H	36,814	
Yip, R D	30,408	
Yoshioka, F	30,212	
Young, E J	33,611	517
Young, I M	36,334	136
Young, R E	30,884	
Young, W M	30,194	
Zanet, S	30,822	
Under $30 thousand	82,266,626	814,835
Accrued Pay	(724)	
Transfers	(859,278)	29,004
Unallocated benefits	24,953,939	
Totals	167,597,017	3,263,372

MINISTRY OF ECONOMIC DEVELOPMENT

	Salary $	Travel $
McCarthy, Hon G M Minister	33,364	30,293
Food, R A Acting Deputy Minister	7,264	2,223
Dubas, S P Deputy Minister	83,768	42,448
Peel, A L Deputy Minister	6,387	
Alley, A G	38,577	608
Anderson, D J	32,771	2,390
Artz, G P	49,510	34,054
Back, I H	42,916	3,368
Beatty, G E	58,288	7,210
Bedford, W C	39,390	6,811
Beeds, K R	32,965	1,114
Beynon, T G	62,161	415
Bittner, B B	40,122	1,980
Blair, G R	62,771	9,808
Blake, R D	33,809	424
Blasetti, F	32,719	3,308
Boates, S	34,717	8,280
Boothroyd, J R	31,238	878
Brunt, J A	34,680	474
Bryce, C R	31,313	301
Bullard, F S	44,021	2,754
Burgers, W H	39,440	5,050
Burnes, I J	45,233	1,283
Cadwallader, C R	38,368	3,790
Caple, C N	58,520	2,339
Carter, M T	40,690	7,334
Casasempere, A	47,739	5,063
Cator, B R	48,708	4,164
Chan, R	35,141	9,553
Chittim, G P	52,254	4,111
Clark, A R	33,975	
Clark, M G	62,570	6,457
Clark, M L	46,269	
Climo, B G	43,869	1,093
Collerman, A	39,455	115
Colville, J R	48,781	
Cowan, D J	38,675	2,299
Crothall, S A	34,579	295
Culbertson, S F	59,885	31,207
Dary, C G	60,358	11,336
Depocas, G	49,371	4,062
Dewsbury, R B	31,363	578
Dolsen, B M	58,541	16,499
Dring, D H	47,815	8,380
Dufour, G A	30,927	537
Earmme, S Y	42,916	177
Easton, J E	42,017	7,047
Edwards, I M L	30,326	331
Eggleston, D	30,243	27
Ellis, R L	38,522	
Food, R A	72,447	20,072
Fraser, R	30,926	530
Freeman, W E	51,689	8,218
Gardner, P L	48,646	14,313
Gardner, P N	42,407	1,461
Gardom, C B	19,134	6,183
Geerdink, N A	43,869	3,936
Gray, J B	59,073	7,208
Griffin, D P	43,652	5,607
Grimmer, D M	44,656	572
Gubbe, R M	45,304	4,997
Guthrie, J A	47,298	5,263
Guthrie, S	32,708	6,141
Haley, B L L	30,490	1,797
Hamdi, L F	38,178	
Hargreaves, D	49,218	4,725
Harrison, K N	36,981	424
Hart, A H	7,969	488
Harwood, P L	46,128	4,650
Haug, A C	39,160	3,357
Hayhurst, J S	32,001	2,178
Herman, F D	56,285	1,872
Hewett, J	34,342	1,306
Holland, R H	49,532	1,587
Hollett, S R	66,605	12,683
Horne, G J	55,297	787
Horswill, D H	77,243	31,402
Horwood, J A	45,151	999
Hunter, J G	31,610	2,977
Hutchings, C S	24,842	11,395
Jackson, D	40,122	1,820
Jackson, D E	30,756	1,363
Jackson, M K	30,111	320
Jennings, J	37,519	1,262
Johnson, J P	50,507	938
Jones, D E	42,731	1,413
Kennedy, R G	49,371	4,288
Kickbush, F A	32,738	2,680
Kittredge, M A	42,523	256
Kozak, E L	57,026	14,675
Laipnieks, P J	39,026	6,138
Lanki, H J	33,214	3,123
Lee, L	54,881	6,754
Leggatt, C H	46,220	7,962
Leonard, F H	57,150	8,616
Lillico, R N	34,728	798
Loader, D	49,220	3,835
Lofthouse, M	57,553	8,116
Lukaitis, C M	36,611	2,313
MacAree, D	55,638	4,668
MacDonald, E B	49,603	4,525
MacFarlane, J D	47,966	3,552
MacInnis, R W	45,151	1,944
MacLean, P J	43,423	2,301
Mak, K K H	40,097	4,708
Malkinson, W H	36,221	4,551
Man, P C Y	42,370	3,275
March, D R	38,689	4,827
Marlatt, D E	43,948	28,233
Marr-Paine, A	35,946	6,624
Marshall, J D	30,254	
Mason, J W	36,490	66
McBride, G	59,262	1,632
McKay, G L	37,374	18,434
McKay, J M	51,242	3,847
McKenzie, B D	32,079	825
McLelland, D G	41,372	5,518

MINISTRY OF ECONOMIC DEVELOPMENT
— Continued

	Salary $	Travel $
McMillan, L A	30,648	1,726
McRae, D G	42,916	407
McReynolds, W P	75,288	8,015
Mellor, I K	42,875	1,963
Mercer, W	33,430	2,982
Messent, A F	30,860	2,157
Middleton, H R	61,432	2,240
Miller, S	46,435	2,110
Minnion, P G	40,604	3,669
Munro, M	36,832	5,187
Nelson, C D	69,271	10,036
Oliver, R	30,914	5,810
Osselton, W F	36,841	807
Palmer, M A	36,490	2,229
Paul, N J	52,448	8,124
Perez De Tagle, O G	44,020	166
Peters, W G	35,750	1,918
Picard, R A	42,667	
Piccinin, D M S	50,307	21,126
Pietraszek, E T	51,385	6,058
Poliquin, R D	49,319	15,248
Ralston, D E	47,162	3,189
Rogers, P	31,681	
Roueche, K L	36,305	2,236
Rucki, J	42,916	1,706
Sandve, G P	48,420	302
Santosham, T V	58,128	1,697
Schultz, R D	53,538	235
Scobie, G W	47,958	5,001
Seltzer, P A	40,167	11,042
Sheehan, S J	49,371	107
Sherwood, P A	38,841	4,253
Shillingford, G E	34,689	3,701
Singh, H	51,169	5,249
Sloan, M P	53,209	4,408
Smallenberg G A	25,446	201
Sorel, E J	49,732	1,782
Stanley-Jones, C V	40,496	6,961
Steele, R W S	31,057	3,645
Stowe, N F	34,533	14,289
Strain, G A	44,765	2,726
Temple, C L	40,574	2,200
Thomson, A M	49,328	4,304
Toop, S O	32,172	445
Track, M J	42,725	1,758
US/British Citizens Payroll	262,964	
Uretsky, J	44,782	3,826
Vincent, L L	48,451	4,781
Von Hagen, H	40,948	3,077
Walker, S N	43,716	4,223
Warburton, B E	59,017	7,612
Weir, G R	42,916	630
Whitaker, R A	42,741	185
Whitters, J E	39,756	2,705
Wright, A T	40,475	176
Wright, D G	42,523	2,006
Zuyderwijk, J J	34,418	442
Under $30 thousand	4,023,702	97,672
Accrued Pay	18,405	
Transfers	194,449	118,104
Unallocated benefits	1,832,316	
Totals	13,769,967	1,064,450

MINISTRY OF EDUCATION

	Salary $	Travel $
Brummet, Hon A J Minister	33,664	6,404
Peel, A L Deputy Minister	83,387	13,171
Carter, R J Deputy Minister	320	
Abel, D C	44,718	9,142
Allan, J	34,259	
Anderson, B D	71,082	10,188
Anderson, J L	55,241	5,732
Astin, E M	35,469	
Bartunek, F P	38,025	
Bedard, O E	47,316	14,397
Birch, J M	48,239	1,000
Blades, A T	30,279	189
Bougie, J V	30,198	150
Buckham, T H	33,098	1,182
Burkle, E F	44,383	
Cameron, I J	52,547	9,944
Campbell, E S	30,702	
Carbol, B C	59,880	9,122
Chapman, R E	40,063	2,376
Cherrington, E D	56,781	3,395
Churchard, M	35,340	
Clark, C L	50,252	201
Connolly, R L	54,334	8,226
Cunningham, B J	30,313	
Daneliuk, C	37,800	684
Davidson, J	37,799	2,946
Desharnais, W J	71,628	10,273
Eastaugh, J G M	40,146	4,777
Ellwood, T G	56,401	11,691
Ensing, G W J	52,770	6,853
Ewanchuk, M H	38,882	96
Fearon, M A	35,426	1,850
Ferguson, A	33,992	
Fleming, J R	82,203	11,911
Fournier, C	47,427	7,786
Frisk, J A	48,848	3,381
Fuller, J W	41,766	
Gage, R	39,561	1,408
Good, G L	32,469	300
Groutage, W L	57,103	6,574
Hartwig, D L	65,643	21,843
Hill, D B	34,075	
Hoebel, M	49,599	4,274
Hollifield, A A	35,982	
Howard, G	42,997	320
Hughes, L C	38,053	1,337
Hunt, L K	40,471	2,435
Ife, E A	30,115	
Jackson, N O	49,547	2,771
James, D E	38,979	181
Johnson, D T	35,584	279
Keeler, S B	35,536	144
Lapawa, M M	43,732	677
Lau, E Y P	52,926	16,078
Libick, H H	39,860	3,125
Lofthouse, N J	36,490	669
Maddison, D R	30,731	
Matsu, B A	35,450	1,517
Matthews, J K	47,892	12,481
May, R C	44,452	166
McArthur, C M	36,044	4,224
McCarthy, D J	31,163	
McLeary, H J A	33,716	
Miller, N E	43,967	
Mills, G	56,498	3,314
Minto, H	51,961	16,111
Mirams-Harrison, M	33,351	1,596
Mossie, W	32,262	2,662
Mussio, J J	69,287	7,741
Myers, H E	32,954	994
Naylor, W B	54,851	4,933
Newman, D E	52,220	678
Northover, P J	50,675	13,772
Okros, R D	42,132	
Panter, C G	33,195	2,552
Poon, F S H	32,690	2,507
Quadir, A A	31,854	
Restall, L L	48,386	1,522
Riopel, C R	37,197	1,622
Roscoe, M	63,549	936
Rudosky, L A	54,788	4,194
Ruppel, A C	31,251	
Shepard, L G	30,790	22
Shoop, M C	51,462	2,051
Slusarczyk, K	39,699	
Smyth, D R	63,759	13,690
Spearing, R L	30,796	
Spencer, M M	31,411	
Stack, A M	34,626	139
Starling, K C	59,033	11,008
Stavdal, W	44,740	782
Stott, S T	33,072	117
Sturko, D	48,417	3,750
Syme, R	49,599	9,851
Tomusiak, R F	45,359	4,215
Van-Apeldoorn, K	36,584	386
Vickery, R B	35,013	350
Walker, E E	45,106	1,164
Wall, G G	75,968	19,914
Walsh, J	67,324	20,331
Wong, A K	35,469	26
Woodward, S W	59,952	
Wright, D J	42,740	2,146
Zimmer, G C J	31,972	
Under $30 thousand	6,351,427	40,450
Accrued Pay	93,109	
Transfers	(109,582)	(142)
Unallocated benefits	2,182,951	
Totals	12,897,026	433,254

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

	Salary $	Travel $
Davis, Hon J Minister	33,664	14,142
Plecas, R S Deputy Minister	31,098	7,427
Illing, R Deputy Minister	2,174	118
Flitton, R D Deputy Minister	54,489	11,657
Addie, G G	49,295	2,697
Allan, J	66,905	7,459
Alldrick, D J	48,154	3,206
Anderson, D L	41,664	1,959
Armour, H A	35,720	4,960
Attariwala, P S	47,260	836
Baker, M L	35,014	262
Beach, W A	32,990	2,291
Bell, W G	43,397	1,344
Bennett, T R	42,916	1,076
Bhagwanani, B	37,501	1,986
Bogyo, J M	57,100	10,667
Bone, R	49,744	5,586
Booth, R	51,662	4,371
Brenner, J E	35,720	5,239
Bridges, G	47,839	4,420
Brown, D	34,924	4,166
Brownell, R N	39,903	2,325
Brueckl, K	39,368	
Butler, D P	33,970	174
Carter, T G	51,680	9,271
Chatton, T C	44,333	703
Church, B N	51,680	4,972
Clancy, J F	56,265	5,410
Coad, L	42,588	4,686
Conte, R J	39,594	3,547
Crook, R L	46,426	5,916
Dawson, V E	90,329	8,955
Douglas, G W	52,132	1,381
Drinkwater, R G	59,713	3,461
Dudas, B M	51,842	1,886
Duff, R G	42,472	158
Durie, Dr R W	74,054	8,143
Errington, J C	48,794	8,343
Faulkner, E L	48,154	3,391
Ferri, F	35,743	3,677
Finlay, W M J	34,109	
Fletcher, R J	58,707	79
Flynn, D W	48,178	14,721
Fundas, A	35,130	
Fyles, R A	57,171	7,291
Galbraith, D M	46,367	3,803
Gallard, A M	34,785	128
Garrison, B A	48,404	1,706
George, L M	35,369	
German, G R	49,072	2,264
Godfrey, R	41,083	1,303
Good, B H	48,813	6,520
Gordon, B A	35,720	5,457
Grant, W J	63,397	3,939
Greiner, J	51,790	1,553
Grieve, D A	47,260	2,489
Grunau, J	53,516	3,041
Guilbault, A B	50,904	2,302
Hagen, P L	32,366	1,547
Hague, J J	47,476	
Hall, E J	35,720	4,113
Hamersley, M B	34,596	
Hancock, J T	51,680	5,035
Harper, W R	30,363	2,075
Heistad, R H	35,720	3,432
Henderson, G I	59,557	1,123
Hindmarch, K J	57,393	4,496
Holland, G L	32,244	
Hora, Z	51,680	5,004
Howell, R V	37,705	1,775
Hoy, T	51,052	5,102
Hudson, J A	51,680	

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES — *Continued*

	Salary $	Travel $
Hughes, K G	39,481	6,437
Hummelen, J H	56,586	
Hunter, S J	46,001	1,103
Huus, P K	35,720	
Illing, R	74,371	5,449
Ingham, E C	30,922	5,871
Johnson, D L	57,608	5,951
Johnson, W M	51,543	4,305
Kalnins, T E	48,154	90
Kelly, R	41,120	4,841
Kenyon, C E	36,490	2,232
Kilby, W E	51,680	4,750
Kilpatrick, D B	58,444	2,516
King, R F	48,847	10,559
Koncohrada, K M	45,756	4,288
Koo, J	48,154	320
Krezanoski, D E	48,154	160
Kumar, R	38,566	17,000
Leach, D	57,618	1,382
Lefebure, D	46,781	7,595
Legun, A	46,182	2,095
Lewis, J A G	43,714	78
Lewis, R W	51,680	4,891
Lieutard, D	48,513	3,378
Lockwood, A R	47,663	2,778
London, L J	32,990	544
Lovestrom, J E A	32,011	6,719
MacCulloch, J P	51,662	2,582
MacDonald, G A	36,513	5,464
MacGregor, E R	75,199	9,503
MacIntyre, D G	51,429	5,084
MacMillan, D R	32,958	1,878
MacRae, J M	50,740	1,362
Martin, R T	48,617	8,547
Matheson, A H	39,546	1,242
Matysek, P	43,503	13,239
McAdam, K A	48,154	
McArthur, J G	59,185	3,199
McConachie, B A	32,660	4,072
McGinn, R W	58,733	9,756
McIntyre, J G	30,436	3,578
McKinlay, B	53,947	
McLaren, G P	46,018	747
McMillan, W J	59,185	4,113
McRae, G B	63,636	5,573
Mellor, M	37,094	11,178
Meyers, R E	43,565	5,279
Michelson, A C	88,749	1,673
Mihalynuk, M	38,531	4,701
Moir, R J	31,396	
Morrison, S	31,302	
Moser G A	8,467	4,865
Murray, D J	52,603	9,347
Napper, D J	31,449	3,837
Newlands, J D V	63,104	7,002
O'Bryan, A L	35,720	6,051
O'Gorman, D K P	64,321	5,985
Ostergaard, P	39,975	5,969
Panteleyev, A	51,680	3,614
Parker, A	32,990	4,871
Pellatt, R J	45,295	2,529
Preto, V A G	57,132	7,370
Pyplacz, V	35,759	3,244
Quinn, W J	52,401	4,792
Rae, V M	30,198	454
Ralph, P F	39,546	402
Ramin, J E	36,474	468
Ramsay, T B	43,561	
Ratel, A	33,317	823
Ray, G E	49,962	5,960
Richardson, D W	38,499	744
Robinson, J W	51,680	5,195
Ross, J P	33,462	22
Sadar, E	51,644	3,890
Schofield, L J	46,448	5,865
Schroeter, T G	51,680	8,641
Sivertson L E	10,696	1,814
Smith, J	51,544	329
Smith, N D	32,389	
Smyth, W R	59,533	10,313
Spanos, I	43,892	170
Stangeland, D N	35,017	3,717
Stromotich, F L	62,731	669
Sturko, C L	30,001	456
Sutherland, J J	35,720	6,250
Taylor, M	41,557	8,066
Tu, B	37,972	
Turner, B J	53,848	311
Turner, D	51,680	7,150
Van Oort, B	56,783	1,958
Vaughan-Thomas, T	53,553	4,405
Vermeer, R	42,554	571
Vertone, C	51,680	
Vilkos, V V B	36,490	
Waters, B M	34,152	144
Wensley, J M	30,144	737
Whale, A M	52,133	6,697
White, G V	34,519	3,931
Whitworth, I D	39,242	198
Wigmore, J A	37,658	1,453
Wilcox, A F	30,927	1,304
Wilson, A L	30,285	
Wilton, H P	48,092	4,801
Wong, S S	51,461	711
Wong, Y	42,634	223
Wrean, D L	41,417	275
Young, W M	56,923	2,415
Under $30 thousand	4,049,187	100,250
Accrued Pay	8,195	
Transfers	2,382,449	27,437
Unallocated benefits	2,601,393	
Totals	17,130,602	769,363

MINISTRY OF ENVIRONMENT AND PARKS

	Salary $	Travel $
Strachan, Hon W B Minister	33,664	12,276
Johnson, T R Deputy Minister	89,496	14,090
Marr, B E Deputy Minister	305	
Abieson, D H G	41,033	2,921
Ackerman, A A	39,189	2,069
Adams, R W	36,352	1,914
Adamson, D G	32,827	4,394
Alam, M K	32,865	1,794
Aldrich, R L	49,840	3,137
Alexander, D	39,280	4,817
Anderson, W M	30,343	839
Andrusak, H	41,192	9,486
Anfield, R W	30,208	124
Anthony, E D	82,133	15,587
Arber, J C	37,049	113
Archibald, W R	38,874	9,269
Ashley, K I	33,529	1,638
Atkinson, K T	30,912	2,772
Austin, K H	32,865	781
Axford, F N	36,081	1,959
Bailey, W	51,204	2,972
Baker, R W	36,846	2,561
Balachandran, G	41,082	1,628
Balkwill, J A	30,699	719
Balser, R W	47,270	6,512
Bandy, P J	50,911	
Banera, N G	47,958	3,785
Bardal, P N	48,920	569
Barlow, D L	37,573	612
Barlow, D P	41,245	3,359
Barr, L J	32,856	170
Barrett, R C	32,990	
Beets, M L	41,192	4,599
Belzer, W P A	35,593	295
Bennett, R C	41,281	2,943
Benson, W A	88,068	
Benton, D S	32,174	1,706
Bergman, L A	49,279	1,884
Berry, D	32,266	746
Bhattacharyya, K K	46,464	8,718
Bindra, K S	48,916	1,646
Blackburn, N O	44,228	4,750
Blecic, B	32,966	943
Block, H J F I	46,181	11,830
Blower, D	36,490	6,123
Bollans, R A	48,154	1,812
Bomford, J	44,383	5,111
Bond, D L	48,822	1,383
Bone, J N	35,052	4,243
Bonham, E W D	48,092	6,895
Boom, J A	32,990	1,775
Bopp, V K	39,760	2,422
Bornemann, K F	35,720	1,977
Bosa, S	30,471	1,273
Botham, J A	35,441	2,312
Boudreau, L J	30,364	3,725
Boyer, D C	47,902	3,367
Boyes, D K	33,289	3,651
Brady, P M	73,111	4,092
Breitkreutz, A R	30,858	2,373
Brennan, P J	31,985	515
Bressette, R	32,087	1,451
Bridge, K M	55,089	6,275
Broadhead, G	32,239	
Broome, G A	37,255	2,045
Brown, A A	48,092	2,377
Brown, D F	41,401	3,372
Brown, D J	38,684	1,392
Brown, J R	35,553	1,806
Brunt, K R	30,809	1,905
Bryan, J E	41,013	1,056
Bryden, G B W	48,154	675
Brynjolfson, S J	40,463	
Buble, G	41,211	224
Buchanan, R J	53,888	359
Buckley, M	31,130	450
Bugslag, R J	36,482	4,954
Bull, C J	41,192	3,624
Burgess, T E	41,192	2,169
Butcher, G	30,927	863
Caine, B D	51,680	5,155
Cairns, R	33,862	2,174
Cameron, R H	48,154	6,485
Campbell, A B	33,224	366
Campbell, D W	30,171	2,194
Campbell, P A	48,136	2,794
Campeau, L A	37,219	7,418
Card, J R	48,154	811
Carlow, W G F	37,271	
Carlson, G A	31,550	2,110
Carman, B W	39,281	1,196
Carmichael, N A	31,631	1,847
Carmichael, N B	30,809	2,063
Carr, C A	37,000	
Carr, J A	30,313	2,075
Carruthers, D	39,146	
Carruthers, D M	40,128	8,824
Carswell, L B	30,295	2,469
Cartwright, J W	41,192	5,346
Caverhill, P A	36,332	1,810
Chamberlin, T W	41,024	8,626
Chan, A Y	45,532	1,013
Chan, B M	36,490	2,812
Cheesman, G E	36,490	517
Child, K N	41,192	1,589
Chin, G	30,795	2,477
Chislett, G R	41,192	5,994
Chor, A K	39,220	347
Churchill, B P	31,224	6,088
Clark, B J	33,024	1,817
Clark, G M F	32,990	22
Clark, J P	45,583	194
Clark, M J R	41,192	2,229
Cocke, T R	40,865	2,137
Coligado, M C	36,336	35
Collins, M V	59,714	14,285
Cook, R J	32,990	690
Coulson, C H	54,123	3,180
Cox, B N	41,013	1,099
Cox, G F	48,154	4,496
Crack, D T	30,889	2,374
Craig, S M	48,154	11,914
Cronin, D E	36,352	4,238
Cross, C E	30,391	2,249
Crozier, R J	41,504	4,038
Currie, L S	40,539	
Currie, M V	36,771	2,369
Cusworth, S M	43,350	3,614
Cuthbert, J T	36,490	1,046
Cuthill, R R	52,397	997
Dabrowski, B	36,934	675
Dalby, R S G	43,301	1,958
Dalziel, R R	61,492	12,786
Danks, F W	32,876	334
Davidson, G W	36,117	2,982
Davidson, P W	30,809	995
Davies, R G	36,352	1,830
Davis, R L	51,711	6,427
Dawson, R N	55,310	8,397
De Leeuw, A D	32,353	4,194
Delikatny, F P	43,457	2,000
Demarchi, D A	36,352	4,718

MINISTRY OF ENVIRONMENT AND PARKS — *Continued*

	Salary $	Travel $
Demarchi, R A	41,035	3,150
Dick, J H	54,572	8,912
Diehl, R H	35,976	3,702
Dignan, T M	35,720	
Dixon, P T	32,856	
Dobson, D A	48,056	4,133
Dodd, C J H	36,490	2,480
Dollinger, J O	34,283	1,491
Don-Paul, M	38,652	222
Donkersley, J D	30,792	
Douglas, D A	47,946	1,624
Downs, M	47,944	10,361
Doyle, D D	30,809	1,718
Doyle, P F	45,026	4,014
Doyle, T M	30,914	
Dreher, W H	46,226	2,102
Driedger, R J	55,313	9,898
Dryden, D W	44,021	4,882
Duggan, J S	32,847	716
Dunbar, D L	30,927	1,599
Dyck, B W	36,505	1,579
Dyck, J H	54,163	3,789
Eastman, D S	53,675	4,114
Eby, J V	39,339	
Eckstein, N A	48,543	2,663
Edge, C G	33,358	956
Edie, A G	41,795	9,447
Edwards, R A	48,092	4,240
Eggen, D H	48,305	7,529
Eimer, J A	45,133	3,781
Einarson, E D	30,976	3,690
Elliott, J P	41,192	6,535
Epp, P	46,859	2,586
Eppler, R W	30,115	22
Erickson, L J	39,849	1,717
Evans, J T	30,899	202
Evans, K A	48,154	819
Facchin, A R	33,529	1,112
Fairservice, R A	45,184	3,929
Farquhar, G A	44,286	413
Farrell, J E	57,963	5,274
Faust, H L	35,720	48
Fellman, Y I	48,154	667
Fenger, M A	39,945	4,725
Ferguson, R H	66,728	6,689
Finger, U	46,737	3,369
Finlay, D R	32,990	3,905
Finnie, J O	48,393	2,366
Fish, G R	30,226	
Fish, L E	48,092	4,880
Forbes, R D	30,927	2,432
Forrester-Pearce, S	50,899	64
Forsythe, D S	52,245	4,029
Forty, T R	48,154	1,814
Foster, W E	37,037	8,834
Foubister, L	34,226	2,699
Foweraker, J C	53,620	1,052
Fraser, T A	30,004	2,729
Frechette, T D	44,139	5,116
Friesen, P G	30,303	457
Friis, L K	30,927	1,630
Fuhr, B	30,927	6,778
Fuller, J D C	62,428	2,233
Fulton, J A	32,990	1,910
Gardner, P A	45,365	655
Gates, B R	41,018	2,429
Gauthier, R L D	31,370	
Gillings, J W	37,867	3,082
Girard, R W	41,017	4,246
Glass, J G E	32,990	621
Glover, A E	30,432	
Goddard, M E	61,728	17,126
Goldes, S A	34,489	7,485
Goos, G	50,253	420
Gorsline, K R	34,769	1,709
Gosling, G D	30,175	2,528
Gough, D G	40,534	7,178
Goulet, L A	38,067	3,502
Gow, M C	40,055	1,360
Gower, K J	51,397	4,050
Grace, R G	30,927	1,009
Graf, D V	30,064	2,894
Gray, M H	34,890	2,575
Green, D E	44,227	2,724
Gregg, J	48,092	3,131
Grivel, R	37,398	6,090
Gwilliam, J C	30,809	1,671
Haboosheh, H	45,536	
Haley, P F	36,664	698
Halladay, D R	57,722	6,410
Hals, O	48,092	2,690
Hamilton, A N	34,626	9,411
Hamilton, J R	30,894	1,813
Hamilton, R G	30,846	3,451
Hamilton, T N	36,458	1,105
Hammond, R J	41,192	6,712
Hanry, M R	37,241	5,259
Hanssen, H W	39,375	810
Harcombe, A P	48,349	2,677
Harper, F E	41,192	9,116
Haughton, E R	45,508	2,823
Hawes, J G	30,510	6,427
Hawes, R S	44,866	473
Hawrys, H J	41,635	407
Hawthorn, R S	36,499	5,507
Hayman, A A	55,565	657
Hazledine, W R	45,457	4,181
Heathman, R L	41,017	4,838
Hebert, D M	41,035	11,898
Hehn, D R	62,079	6,802
Henderson, H H	54,560	5,442
Henry, R J	45,057	1,189
Heyland, J B	45,598	7,938
Hicke, K F	47,964	4,674
Hlatky, R M	48,154	9,964
Hodge, W S	32,847	2,050
Hofweber, J E	39,051	3,489
Holden, B	46,562	1,774
Holder, P J	30,063	1,389
Hollingshead, A	50,049	1,646
Holmes, D W	41,192	1,561
Hooton, R S	41,935	9,672
Hopkins, J B	39,394	3,426
Horn, T R	45,839	154
Horvath, S	39,739	829
Houston, L J	38,916	166
Howell-Jones, G	44,797	597
Howes, D E	41,228	5,055
Howie, R	37,698	5,616
Hoyer, G A	30,001	2,370
Hubbard, L T	51,496	9,794
Hundal, L	37,538	1,670
Hunt, H M	68,755	2,619
Hunter, R A	38,540	5,958
Hunter, R M	33,130	3,216
Hutt, J M	40,733	1,924
Jamieson, B	36,099	4,115
Janz, D W	41,192	2,874
Jarman, P W	44,411	2,670
Jayarajah, C	45,026	29
Jefferies, K E	45,054	3,685
Jensen, E V	30,187	1,392
Jensen, J A	42,876	2,933
Johnson, C A	44,836	3,304
Johnston, K C	30,081	834
Johnston, R H	45,318	2,399
J[illegible]ey, W R F	30,105	3,648
Jones, D L	41,035	4,471
Jones, G	36,352	12,382
Joy, K R	36,490	5,679
Joyce, E J	30,777	544
Jubb, R G	32,975	2,997
Jungen, J R	48,154	562
Jury, D N	30,899	1,433
Kalnins, I L	53,402	879
Kangasniemi, B	30,809	1,952
Kastelen, W A	56,729	7,097
Kawalilak, R A	53,970	4,172
Kelch, J	34,472	2,044
Kelly, E B	32,055	229
Kenk, E	48,154	245
Kerr, R C	32,084	4,058
Keshvani, K A J	48,119	484
Khare, P	48,154	6,362
Kielo, J W D	35,637	2,564
Kim, J	32,176	
King, D G	41,035	1,241
Kirchgesner, E G	39,990	4,188
Kissinger, L M	30,151	89
Klopp, W S	44,962	1,760
Kobylnyk, R W	56,743	5,260
Kohut, A P	45,464	1,528
Kot, R J	36,336	2,307
Kotturi, S M	47,902	877
Kowall, R C	49,468	2,850
Kubotani, H	35,411	7,595
Kwong, J C	38,566	551
Lacas, B D	40,454	2,945
Lacelle, L E H	38,566	4,350
Lai, H E	41,851	966
Lambertsen, G K	41,192	5,243
Lamble, S J	30,786	1,519
Lampard, R J	47,328	11,485
Langford, R W	30,880	4,475
Langin, H D	36,474	3,097
Larsen, L F	30,261	3,591
Law, P D	30,874	1,311
Lawrence, G N L	40,938	1,280
Lawson, E M	48,154	7,237
Le, H T	37,475	1,134
Lea, E C	30,809	2,500
Leavers, D W	37,632	5,087
Lee, W K	33,080	
Leggett, J W	41,249	5,390
Leinweber, L R	35,720	1,699
Lemke, L H	31,411	3,267
Letvak, D B	47,956	1,234
Leuenberger, H D	31,227	2,261
Leung, J Y C	42,033	88
Leung, T B Y	45,026	3,781
Lewis, H S	37,553	7,166
Lewis, T M	34,234	513
Lincoln, R C	41,192	1,988
Lindsay, R A	30,927	3,641
Lirette, M	31,957	2,859
Lockhart, W D	30,002	3,313
Lockwood, H D	30,826	3,182
Lomas, L A	40,677	
Lough, M J	33,831	3,357
Louie, R H	53,379	3,493
Lovdahl, D B	47,243	2,814
Low, D J	36,474	2,280
Lozoway, K R	36,490	1,197
Ludwig, B W	36,359	5,073
Lussier, R E	40,979	63
Luttmerding, H A	51,478	5,784
MacAulay, D P	44,281	3,723
MacDonald, G	37,836	4,959
MacDonald, S J	41,192	4,776
MacFarlane, R K	34,714	826
MacFayden, B E	35,677	17,074
MacKay, K R	58,185	1,089
MacPherson, G A	40,953	14,188
Manki, Z A	36,971	778
Manna, B B	51,240	8,919
Marchi, L J	30,294	3,018
Markides, H J	39,785	11,398
Marsh, R D	36,336	843
Marshall, J R	72,877	1,535
Martin, A D	36,490	7,854
Martin, J D	30,927	1,746
Martin, R G	31,143	
Masselink, J N	60,556	14,457
Masson, G R	31,622	927
Mattison, J S	44,001	3,350
Maxnuk, M D	36,342	4,337
Maxwell, H G	42,442	1,046
Maxwell, R E	38,566	2,630
May, J H	32,389	
McArthur, R A	30,581	763
McArthur, R B	40,615	146
McCracken, J W	54,971	4,645
McDonald, D G	62,086	11,608
McDonald, L E	30,809	2,187
McDougall, I A	30,927	2,457
McGonigal, J B	36,793	2,246
McGregor, I A	36,458	7,090
McHaffie, D S	40,852	4,138
McIntosh, D K	36,801	2,819
McKean, C J P	30,927	854
McKee, D I	34,641	1,549
McLaren, J R	51,594	3,983
McMullen, B	40,801	6,353
McNeil, R Y	47,847	128
McQuaker, N R	51,632	5,766
Mead, D J	37,690	405
Medlar, B W	35,991	1,760
Meeson, J	36,352	5,216
Merilees, W J	36,268	1,807
Meurs, B M	43,140	3,547
Mickel, R J	33,366	1,921
Midnight, A E	32,084	2,266
Miiller, M M A	30,904	1,743
Millard, H R	49,104	367
Miller, D W	48,154	4,970
Mitchell, S R	32,411	6,132
Moffatt, H D	51,487	12,035
Moore, B J	30,929	2,484
Moore, J W	44,726	3,142
Moore, T O	61,922	15,162

MINISTRY OF ENVIRONMENT AND PARKS — *Continued*

	Salary $	Travel $
Morahan, C	37,196	1,487
Morgan, W B	36,336	2,111
Morison, N J	50,096	5,535
Morley, R L	48,471	7,298
Morris, J R	36,559	4,155
Morrison, D C	41,035	2,571
Morrison, D Y	48,092	14,405
Mulcaster-Law, H	30,303	733
Mullett, R G	34,133	1,143
Munn, W D	36,332	4,733
Munro, W T	41,035	8,752
Murphy, K F	42,870	657
Murtha, M F	41,192	7,850
Nagpal, N K	48,986	1,175
Narver, D W	62,086	10,684
Neer, K H	33,281	2,940
Negraeff, J	48,092	3,743
Nesbitt-Porter, H H	45,920	4,574
Neuman, R H	36,316	952
Newcombe, C P	36,352	364
Newroth, P R	50,029	3,883
Ngai, J W	41,082	531
Nichols, R W	46,366	3,847
Nickel, R A	49,870	6,128
Nijman, R A	30,809	3,162
Noonan, D	47,484	
Nordin, R N	41,192	3,761
Norrish, R W	36,352	4,384
O'Riordan, J	56,559	12,360
O'Byrne, M J E	35,916	3,440
Obedkoff, W	47,965	465
Oldham, G E	50,039	3,616
Oliver, G G	30,927	1,839
Olson, H D	41,471	2,954
Oosting, M J	34,878	1,457
Ouellet, L	36,463	2,074
Oxland, T H	62,084	4,599
Parke, R A	33,277	
Parkinson, E A	41,348	3,286
Parsons, D C	36,044	3,848
Paterson, D B	35,720	4,038
Patten, B K	36,137	1,837
Paull, G W	50,984	8,034
Pauloski, L J	34,234	2,376
Pearson, D F	39,546	277
Peatt, A D	30,927	2,344
Pemble, D W	30,183	1,043
Pendergast, B A	41,035	3,546
Penner, R J	43,436	3,409
Peters, N	43,916	771
Peterson, D G	44,908	10,078
Peterson, R E	32,293	7,286
Petrie, R J	35,574	390
Phelps, D E	36,490	5,508
Phillips, A G	30,219	2,424
Pinder-Moss, J H	31,697	389
Podzun, U O	32,847	3,408
Pollard, R A	48,323	599
Pomajzl, V	41,245	455
Pommen, L W	45,026	755
Poole, G A	44,729	513
Popoff, P P	30,768	348
Porteous, B C	30,313	172
Price, R F B	45,120	4,196
Prime, L A	30,590	
Pronk, M B	35,664	
Prouse, C G	46,751	4,332
Ptolemy, R A	36,327	3,339
Rafiq, M	31,188	975
Ralph, E G	32,206	5,951
Ramsay, R V	38,743	685
Randall, J J	45,753	464
Randel, M R	49,539	11,853
Rathbone, G C	44,144	11,350
Rathbone, P V	40,462	2,302
Redmond, C M	30,927	
Regan, L	46,009	146
Reich, C D	31,779	696
Reid, D S	36,972	1,450
Reid, G E	41,040	1,970
Reid, P D	35,666	2,382
Reid, R	41,993	639
Reid, R H	35,720	72
Reid, R T	42,753	1,527
Reksten, D E	47,921	1,528
Rhebergen, G F	37,114	2,169
Richards, R P	48,154	1,555
Riedler, H M	30,324	1,210
Ring, J D	41,213	3,555
Ritoey, R W	40,893	4,417

	Salary $	Travel $
Robbins, R L	30,498	1,538
Roberts, D G	31,444	1,838
Roberts, D W	54,359	8,643
Roberts, G H	30,824	
Roberts, M B	31,236	2,901
Roberts, T	48,916	4,506
Robertson, I J M	49,372	9,681
Robertson, S	38,800	8,495
Robinson, G W	32,376	1,031
Rocchini, R J	50,873	55
Roemer, H L	37,413	1,257
Rogers, J P I	39,175	8,292
Ross, I A G	30,668	4,462
Roth, V J	32,856	
Round, R P D	51,662	3,027
Routledge, R W	41,954	4,988
Rushcall, L J	49,872	
Russell, R A	39,010	1,076
Sandberg, D K	44,363	7,855
Saunders, B P	41,192	4,929
Sawayama, G T	55,685	2,561
Scheer, R D	39,665	7,095
Schubert, B R	41,213	
Schurr, R C	35,822	3,029
Scott, G R	36,352	2,834
Scott, J R	41,971	391
Sebastian, D C	30,927	2,954
Secter, J P	54,537	9,278
See, H	39,546	
Seehagel, D B	35,900	1,126
Selbee, D M	30,706	696
Selkirk, I M L	34,004	
Shaw, E A	32,823	1,082
Shea, G W	30,802	
Shera, W P	36,759	4,408
Shimmin, R L	44,289	2,130
Siemens, L A	31,148	4,215
Silver, R S	32,931	6,795
Simmons, R D	34,998	1,190
Simmons, R K	40,246	3,803
Simpson, J	50,713	546
Sinclair, E G	30,312	1,057
Singleton, H J	30,809	260
Slavens, R D	30,178	2,618
Smith, D R	34,360	2,349
Smith, G D	33,625	2,592
Smith, R B	47,867	794
Smith, S E	48,085	4,874
Smith, T F	57,318	813
Soellner, G G	30,796	546
Sondheim, M W	48,154	5,713
Soneff, K W	41,245	208
Soobotin, A	41,035	1,998
Soule, R D	44,738	7,167
Sparrow, R A H	50,563	8,152
Sprague, G E	32,258	581
Spriggs, W M	35,093	
Spring, R A	35,718	22
Springman, M S	34,365	2,203
Stadt, J A	35,720	862
Stencel, A S	31,966	
Stephenson, W J	34,795	858
Stetski, W L	41,292	3,828
Steventon, J D	34,575	5,030
Stewart, C G	35,584	675
Stewart, K R	32,206	4,486
Stoessel, H R	35,596	958
Stone, M S	37,274	93
Stringer, M J	39,353	946
Strosher, M	38,654	849
Sullivan, S K	50,771	9,828
Sunde, L A	41,035	1,895
Sutherland, A M	44,900	13,363
Sutherland, I L	44,139	1,825
Sutherland, J E	38,241	408
Swain, L G	48,136	3,732
Swannell, G B	33,040	1,775
Swiatkiewicz, V J	41,013	983
Swingle, R B	60,991	3,448
Sylvestre, R	36,490	104
Symonds, B J	46,886	1,871
Talbot, R J	41,111	1,206
Tanner, D B	48,856	1,302
Tautz, A F	53,009	9,384
Taylor, B W	30,128	2,248
Taylor, G D	48,455	8,292
Taylor, K L	30,175	
Thatcher, D J	30,290	2,331
Thiel, R H	35,686	634
Thomas, R C	51,974	7,979

	Salary $	Travel $
Thompson, D	55,193	19,007
Thompson, D R	32,865	834
Thompson, R L	30,028	328
Thomson, B	30,927	1,443
Thorlacius, B	36,316	2,114
Thorne, A W	31,699	1,141
Tin Tun, U	48,154	1,552
Tipper, G K	30,809	4,083
Tompa, F S	41,035	4,400
Townson, R	30,208	1,557
Trachuk, G	62,545	5,686
Tradewell, E H	36,490	496
Travers, O R	45,990	5,373
Tredger, C D	33,357	4,685
Tsumura, K	31,483	5,104
Turner, B	36,342	3,003
Turner, D V	50,158	2,786
Turner, M H	47,047	7,159
Van Aggelen, G	30,927	1,341
Van Velzen, W	30,705	1,483
Van-Barneveld, J W	47,260	2,868
Vance, B F	51,220	4,414
Vanderwolf, C C	30,391	347
Vantine, L B	30,545	1,454
Vereshagen, P A	30,492	578
Visentin, P	30,454	4,408
Vogt, H J	48,154	3,607
Vold, T	41,203	1,264
Von Schuckmann, S	33,895	5,965
Wadden, R L	31,169	1,921
Walker, D A	49,553	507
Walker, J H C	62,086	12,151
Walker, M D	45,379	9,132
Walker, R J	32,389	5,676
Wallis, M A	30,968	2,873
Walter, J B L	32,389	1,876
Walton, D G	37,155	1,957
Ward, B R	34,151	3,114
Ward, J E H	50,117	8,460
Warden, G	30,198	
Warnock, E	58,872	12,007
Warrington, P D	41,192	1,184
Watkins, M S	34,085	1,436
Watson, W B	31,986	22
Watts, G S	30,912	2,760
Webber, R C J	57,162	329
Webber, T	30,912	1,892
Wei, M	37,003	4,043
Weir, J H	32,389	474
Weiss, E	43,784	827
Weldon, W H	50,084	2,297
Wester, J	61,279	2,155
Westover, W T	36,336	2,170
Wetter, R D	45,026	4,659
Whately, M R	52,861	2,450
White, D A	35,720	
White, R D	33,464	784
Whitfield, P R	41,192	6,895
Whiticar, D	37,745	1,684
Wiens, J H	49,030	4,392
Wightman, J C	34,834	4,182
Wigmore, J R	53,550	205
Wilkes, B D	41,954	9,450
Wilkinson, G A	48,154	5,323
Willett, S V H	55,315	7,067
Williams, A C	36,808	1,405
Williams, R G	36,352	5,373
Williams, R J	42,149	4,599
Wilson, I B G	32,990	2,702
Wilson, K W	48,154	2,707
Wilson, R G	62,416	13,508
Withler, I L	54,366	7,070
Wittneben, U	40,479	1,856
Wodtke, F A	32,990	205
Wolferstan, W H	36,490	574
Wolterson-Strauss, A	30,795	4,089
Wong, H Y	54,973	9,591
Wong, L	61,797	10
Wong, P P M	39,405	383
Wood, B R	47,414	2,551
Wood, T J	53,121	7,997
Woods, G P	36,352	3,413
Woods, P J	51,617	3,989
Worobets, W A	46,796	1,554
Wright, P K	30,834	3,133
Wyman, R R	36,490	
Wyngaards, W J	32,856	308
Youds, J	30,809	2,824
Young, M C	35,677	1,954
Zackodnik, A D	49,870	7,163

MINISTRY OF ENVIRONMENT AND PARKS — *Continued*

	Salary $	Travel $
Zimmer, K A	30,109	3,784
Zubel, M Z	46,813	972
Under $30 thousand	28,404,033	903,609
Accrued Pay	580,048	
Transfers	(189,427)	185,718
Unallocated benefits	10,259,242	
Totals	66,742,326	3,308,640

MINISTRY OF FINANCE AND CORPORATE RELATIONS

	Salary $	Travel $
Couvelier, Hon M Minister	33,664	29,584
Rhodes, F A Deputy Minister	50,129	5,300
Halkett, P Deputy Minister	31,975	1,772
Acton, R	33,825	
Adelson, L	33,563	505
Affleck, E L	45,457	
Allen, D E	87,881	15,889
Anderson, A H	61,085	8,514
Anholt, D M	25,930	
Aquino, F D	41,532	2,784
Armstrong, G	74,329	24,847
Armstrong, G E	32,743	1,511
Arnoldi, M P	33,133	
Atkinson, M	35,014	1,692
Attfield, R S	34,182	160
Aubrey, W J	30,806	80
Aussenegg, T	35,124	
Back, G A	41,721	515
Badior, A A	34,397	751
Baird, C G	32,266	106
Ballantyne, D	36,369	1,726
Ballen, M C	37,705	5,251
Barman, C C	44,851	
Barnard, A J	63,886	2,867
Battiston, R A	34,998	
Bayerthal, H P	39,884	
Beckett, A C	49,019	1,287
Beckwith, B E	38,713	
Bell, W H	66,644	1,906
Bencze, D S	35,014	5,057
Bennett, R E	42,137	1,764
Bentley, R	35,014	8,896
Bishop, D	37,705	3,730
Bishop, W J	20,463	1,033
Blaauw, E T	36,518	
Blatchford, J K	32,356	5,819
Blazkow, P	45,294	
Blois, J M	32,545	946
Bodkin, J	28,321	1,592
Bohlmann, E G W	34,865	2,084
Bollerup, B	34,881	1,304
Bohon, D B	46,266	602
Borradaile, L J	39,544	
Bradshaw, J W	35,135	3,405
Bray, B M	31,362	7,262
Brereton, M K	38,000	512
Brouwers, A	36,351	699
Brown, P	37,562	4,816
Bryan, J	34,881	1,542
Buonassisi, P	37,630	596
Butler, F	40,461	849
Butler, J M	58,094	6,544
Buxton, W C	37,137	250
Calder, L R	33,965	3,249
Campbell, J G	34,148	4,333
Carrigan, S D	35,006	
Carver, A B	67,722	888
Chapman, K M	34,853	230
Chilton, C	49,526	8,230
Chow, H	34,998	4,224
Clark, N R	56,306	3,920
Clark, R A	40,267	534
Clark, W A	35,409	844
Clews, S G	41,782	725
Cliffe, R B	35,014	1,118
Cook, J R	51,844	1,837
Corbeil, R C	65,976	5,877
Costello, M	85,357	24,545
Costin, F W	41,295	91
Cox, S F	33,313	
Creighton, C C	44,612	538
Crocker, P	30,476	
Crompton, P J	51,623	1,388
Crone, J A	57,685	
Crowther, M G	54,885	7,250
Currie, L L	54,356	8,546
Dann, L A	54,964	1,499
Davidson, S J	33,801	676
Dawes, J F	32,389	76
De Faye, R C	51,543	2,184
Dean, M M	33,261	
Decosse, S S	30,276	512
Degen, U P	33,801	5,582
Delong, J R	41,528	5,346
Dewell, A	33,676	5,977
Dibley, A	35,022	567
Dilworth, H A	54,391	2,959
Dragan, G J	37,689	1,388
Drake, N	35,014	3,050
Duggan, R	43,933	
Duprey, R R	32,389	120
Dzioba, S O	34,984	926
Eastwood, A	63,189	4,365
Eaton, B	54,840	7,521
Edgar J D	11,269	2,995
Effa, R W	41,540	1,813
Esmail, K	32,660	4,914
Evans, D T	58,624	165
Farr, A K	39,058	6,976
Field, A G	36,997	1,165
Finamore, R	35,014	6,116
Firbank, J A	37,705	5,781
Fisk, W G	37,508	
Fitzgerald, J J	33,801	7,539
Flewelling, D J	30,357	673
Ford, D A	51,048	2,222
Forman, I K	40,246	237
Foster, D M	37,967	1,040
Foster, L T	65,053	777
Fraser, K J	33,801	1,760
Fraser, R A	47,479	579
Gee, W	34,998	3,987
Gentleman, R W	34,353	2,672
Giles J G	26,724	1,564
Gillespie, A J	36,363	6,086
Godin, J A	37,705	5,113
Gorgopa, W	34,714	156
Grady, C B	33,185	5
Green, T K	41,745	
Greenall, T M	37,689	5,536
Gregg, L M	67,160	400
Grist, C M	44,028	1,120
Gunnarsen, D E	34,807	203
Halkett, P	57,478	4,310
Hall, D M	34,959	
Hammond, G	40,975	
Harwood, N E	39,274	578
Heap, G W	35,990	185
Hepburn, F G	69,138	2,364
Hepburn, K A	42,184	1,507
Hession, M K	38,059	1,332
Hill, D W G	35,014	3,630
Hirji, S H	35,154	4,782
Ho, D	32,784	3,473
Ho, D Y N	46,891	1,925
Hobart, R J	63,669	3,577
Hopkins, J W	44,117	713
Hopkins, N P	34,984	4,078
Hopp, R W	32,677	521
Horner, A R	60,831	3,015
Houtman, L	33,801	5,848
Huffman, J B	35,014	2,036
Hutchings, C S	49,968	
Hyndman, D M	87,454	15,198
Jaskela, R H	32,690	2,437
Jenkins, C	45,862	
Johnson, A W	50,030	
Johnson, G P	35,154	4,048
Johnson, J T	35,717	274
Johnston, R W	49,693	268
Johnstone, D S	44,302	674
Jones, D R	31,694	887
Jongbloed, C W	49,628	1,349
Jorre-De-St-Jorre, M	86,773	4,055
Kaiway, B D	40,563	170
Kayler, K	35,014	6,818
King, J N	34,231	576
Kirkham, T H	32,637	1,785
Kivisild, A	32,266	46
Klassen, F J	70,957	
Klassen, K	32,660	6,151
Klear, D	32,579	1,348
Kong, L C	40,267	686
Koskie, D A	46,779	1,014
Krowchuk R D	13,138	773
Kula, J	46,814	100
Kuypers, R	31,477	2,971
Lambeth, J A	42,799	
Lane, M H	42,760	100
Lauckner, E V	36,229	
Lawless, D C	46,332	4,695
Lee, L	34,001	681
Leenders, M H	56,528	3,580
Leong, J	35,014	
Levin, M	30,587	
Lim, T W	38,596	456
Lind, A H	34,998	11,700
Lister, J R	40,267	
Little, J D	40,267	756
Longman, D	46,633	3,053
Longman, J H	41,653	177
Lory, D	41,099	6,167
Lowdon, R J	50,436	2,472
Lummin, S P	49,526	936
Lundell, F R	34,998	1,998
Lundquist, M S M	30,247	
MacDonald, J	58,802	169
MacIntosh, J H	42,499	558
Mackie, A G	51,032	4,642
Mackintosh, J A	42,662	1,202
MacLeod, A D	48,492	1,473
MacMath, D S	47,213	3,130
Majkowski, E	34,780	3,326
Mapara, Z H	34,998	9,675
Marken, L	30,303	306
Marley, W A	43,281	1,078
Marson, D B	77,799	5,938
Martin, S C	32,072	1,182
Marx, R A	30,338	174
Matier, G D	40,859	433
Mayhew, R L	34,826	
McDonald, R G	30,198	137
McGivern, M	30,896	2,661
McIntosh, D L	32,743	
McKeown, T D	51,618	
McLagan, J R	30,198	94
McNabb, L A	50,621	3,098
McNulty, D C	37,689	1,385
Merkley, K R	40,027	3,059
Messent, R A	63,818	1,682
Michaux, C M	32,389	2,474
Miller, S C	37,308	3,536
Minkley, J H	52,727	
Mogensen, N	54,841	2,255
Moncur, W W	54,524	245
Moody, R	37,705	4,056
Moreshead, J A	48,040	2,422
Morrison, W F	34,907	
Moseley, G	33,412	
Mueller, E	35,365	359
Mulholland, A E	69,149	15,303
Mulligan, G D	65,523	283
Munro, E L	75,364	2,971
Murphy, A R	31,477	4,708
Murphy, P	35,014	4,005
Muth, M A	34,714	1,060
Muth, N D	44,735	2,139
Nelson, D	40,267	
Nelson, D A	34,865	4,694
Netter-Hodge, D R	32,266	2,896
Netzel, I M	30,180	
Ng, S	34,866	62
Owens, J	38,529	647
Owens, L E	34,881	849
Padmore, T C	52,602	5,733
Paine, J C	33,071	151
Panter, R R	44,419	777
Paterson, G A	37,546	461
Payne, G C	56,646	4,216
Pearce, D G	60,951	5,601
Peck, D N	36,404	6,097
Pengelly, E R	34,930	1,121
Penner, R K	34,872	
Perrin, D J	58,500	14,308
Peterson, M E	32,618	16
Petrie, M A	61,325	949
Phillips, J S	56,382	1,597
Phillips, R C	35,014	5,557

MINISTRY OF FINANCE AND CORPORATE RELATIONS — *Continued*

	Salary $	Travel $
Pickering, A	56,629	118
Pickering, K A	34,998	6,648
Pistell, L A	30,923	
Potoma, F S	36,075	7,019
Powell, J A	30,252	477
Powell, J S	44,190	
Power, C G	37,705	3,724
Prouten, W L	31,267	940
Pruner, J	36,398	6,029
Pugh, J	34,848	880
Rae, L C	32,356	431
Randall, S H J	33,664	8
Ranson, H R	39,337	
Ratkai, I S	41,738	6,256
Ray, H V	35,538	1,144
Redwick, W	48,541	
Reimer, G A	34,984	3,224
Remedios, I A	38,969	174
Renner, M A	30,656	
Renton, D J	35,847	
Roberton, T	34,723	8
Robertson, J P	31,669	5,686
Robinson, A M	45,262	11,620
Robson, L J	35,379	
Rockel, R E	32,266	40
Russell, R J	40,227	152
Rygh, P R F	34,881	253
Salem, M I	35,014	4,896
Samosinski, J	35,014	5,564
Sampson, B	30,126	1,342
Sanatani, R	35,616	2,792
Sandell, D J	64,849	462
Saretsky, J M	36,064	
Sartisohn, W G	35,014	4,240
Sawoniak, J I	37,705	3,914
Schlogl, C R	30,313	72
Scribner, F C	37,705	3,125
Scudder, F J	32,389	596
Sheehy, M	41,274	
Sheridan, R C	47,118	1,041
Sherlock, C L	32,266	1,501
Sibley, B R	55,309	1,961
Sickman, J M	32,156	
Siddiqi, S M	49,860	3,760
Siedlaczek, R	34,984	5,257
Simon, D J	37,551	
Simundic, B J	35,014	761
Skaarup, V A	47,313	1,609
Sketchley, D G	46,176	1,782
Slater, J	47,735	4,872
Smith, E F	34,108	2,985
Smith, P A H	33,256	
Smith, P J	33,825	2,264
Smits, T M	32,200	
Snare, A	32,169	341
Soini, B J F	34,881	995
Somani, S H	35,014	609
Stark, P A	54,694	965
Stebner, I A	40,267	9
Stedmon, G J	48,485	2,304
Steinle, D R	48,375	1,083
Stelck, R J	32,085	
Stephen, S M	32,884	419
Stephenson, H J	30,313	46
Stephenson, H W	34,865	1,513
Stewart, K	31,245	1,837
Stones, L M	44,632	
Stremlaw-Taylor, E	39,873	1,251
Stubbs, W G F	40,246	4,146
Stusek, G E	44,117	8,521
Swanson, R J	35,014	1,864
Tannhauser, R R	35,626	832
Tant, D A	50,204	1,731
Thom, A D	59,519	288
Thompson, B G	37,705	6,930
Thorau, K A	38,414	6,460
Thornber, K	52,954	451
Tidmarsh, M	41,110	1,931
Timewell, L J	41,037	854
Tippett, E S	33,668	
Truant, L	52,578	4,923
Truesdale, R R	37,626	348
Trumpy, C M	54,723	874
Tucker, E S	59,520	2,168
Tucker, R E	32,266	898
Tunnicliffe, A	31,055	968
Turner, E J	71,554	2,925
Van Iersel, A R	54,380	1,207
Van Rheenen, P B	59,490	9,223
Vincent, T E	34,452	
Vining, B T J	48,911	1,024
Vipond, R W	62,449	8,662
Vogel, A	31,477	5,661
Wainwright, E S	33,825	1,683
Wall, D A	48,089	2,682
Walton, J R	35,014	
Wan, B	32,637	1,515
Warren, D	34,683	3,203
Wasmund, G T	37,097	44
Watson, K A	43,215	317
Weller, R	41,608	4,672
West, H P	35,920	1,063
Wheatley, J A	54,222	246
Wickstrom, T	30,777	366
Wiens, C L	30,294	471
Wilkins, L P	37,679	1,319
Windwick, G L	30,268	303
Wirtanen, D G	30,777	
Wolfe, P S	41,838	745
Wong, D	36,852	
Woollven, M A	32,123	312
Wugalter, M	32,233	480
Yeung, P K	46,893	446
Zurawski, C	52,029	2,596
Zurkowski, M R	31,228	
Under $30 thousand	13,882,748	80,010
Accrued Pay	113,430	
Transfers	64,955	19,978
Unallocated benefits	5,061,159	
Totals	33,970,305	954,620

MINISTRY OF FORESTS AND LANDS

	Salary $	Travel $
Parker, Hon D F H Minister	33,664	10,947
Marr, B E Deputy Minister	91,859	19,996
Flitton, R D Deputy Minister	305	
Abbott, R N	34,185	1,811
Abrosimoff, D	30,557	
Ackhurst, P W	60,470	19,378
Adams, G H	34,403	
Adams, M	31,708	1,451
Adams, R P	31,583	107
Adderley, D E	33,031	3,083
Addison, R B	57,733	7,699
Adolph, G E	52,244	1,711
Adolph, G J	33,907	
Agnew, R P	41,245	
Aitken, H D	34,996	991
Albricht, G M	48,140	1,457
Alexander, B	34,099	2,036
Alexander, B V	33,529	625
Alexander, J S	34,171	787
Allan, G W	38,873	412
Almond, J T	30,062	180
Alpaugh, R L	31,109	595
Amanovich, A A	33,863	915
Ambach, M G	48,324	633
Amonson, D A	55,588	7,449
Amos, F E	52,115	5,186
Anders, K T	41,245	1,715
Andersen, L E	33,173	2,342
Anderson, A D	31,022	5,696
Anderson, B	31,646	
Anderson, C L	35,405	619
Anderson, D W	39,049	2,125
Anderson, G C	31,060	7,895
Anderson, H J	31,030	1,900
Anderson, L	31,022	3,214
Anderson, W R	47,215	1,856
Andersson, N J L	37,680	1,574
Annesley, D	33,824	342
Annunziello, J A	38,742	1,246
Ansell, D B	32,187	1,515
Antonenko, J	52,842	1,473
Apperloo, G	33,771	
Apt, K J	54,932	6,277
Archbold, G D	40,164	
Archdekin, G C	41,033	4,067
Archer, W C	55,914	961
Archibald, E G	30,248	950
Argent, H W	45,184	6,324
Arkinstall, C	32,660	8
Arkun, H N	47,260	796
Armit, I D M	54,475	7,909
Armitage, J S	33,571	3,198
Armleder, H	39,716	3,747
Arnett, K E	53,954	5,714
Aronson, I E	30,021	1,353
Ashbee, D P	32,332	4,437
Asher, D B	44,707	832
Ashton, D B	40,565	3,638
Aten, W J	35,565	2,638
Atherton, B C	40,251	1,047
Atherton, I I	32,498	1,268
Atherton, L P	51,629	7,338
Atkinson, J R	33,625	
Atwood, L B	32,777	2,761
Audia, L F	31,093	334
Augustin, R W	51,618	2,688
Ausman, D W	72,340	5,600
Baber, G C	50,448	5,877
Babiarz, R D	32,078	19
Bacala, D N	41,609	1,675
Bach, G T	33,903	662
Backer, R	39,934	1,234
Bacon, D W	33,021	3,584
Badowski, L J	33,246	1,334
Baerg, R W	30,896	347
Bailey, G R	32,007	473
Bailey, G R	48,323	54
Baker, K H	54,281	2,010
Baker, K W	48,554	3,886
Baker, R G	47,799	2,341
Baker, T E	51,932	4,949
Balaski, A K	47,471	1,049
Banford, B J	31,280	41
Banner, A	36,335	4,099
Barber, F J	34,573	7,089
Barber, H W	36,159	5,945
Barber, N	30,812	121
Barclay, D A	36,016	576
Barge, V H	52,075	5,397
Barnard, R D	40,685	517
Barnes, G R	36,280	1,217
Barnes, J A	34,183	95
Barratt, B L	42,964	2,873
Barrett, H A	39,281	1,830
Barrett, R J	41,203	645
Barron, D W	33,162	328
Barron, W D	38,019	699
Bartlett, K J	30,328	2,410
Bartram, V C	41,039	2,580
Bastock, B E	32,728	432
Bath, W J	53,591	1,014
Battles, R A	61,987	6,289
Bauer, H F	34,930	2,075
Baxter, F A	65,636	12,609
Bayer, T E	32,400	324
Beadle, E J	51,665	1,583
Beale, J D	30,927	10,081
Beals, R A	45,039	450
Beard, W H	36,988	1,978
Beasley, R J	43,458	3,977
Beaton, D N	32,856	774
Beattie, D E	37,775	301
Beaudry, G W	34,641	365
Beaudry, P G	37,738	4,745
Beck, R W	37,576	254
Becker, A E	46,353	2,416
Bedford, L R	48,097	18,484
Bedingfield, B W	30,400	3,792
Begg, D G	33,858	250
Beinder, D S	35,036	3,862
Beinhauer, F W	39,935	
Bekker, P J	39,181	5,192
Belik, K W	56,261	6,135
Beliveau, C D	36,027	441
Bell, G J	41,586	1,966
Bell, H A	30,259	105
Bell, L O	33,599	1,032
Bell, R J	41,255	1,815
Bendick, J R	31,941	
Bennett, B J	31,148	1,467
Bennett, C A L	49,141	4
Benskin, H J	51,609	8,329
Benson, R A	39,357	1,176
Bentley, B H	45,178	877
Berard, D K	31,247	29
Berg, W E	44,187	2,565

MINISTRY OF FORESTS AND LANDS
— Continued

	Salary $	Travel $
Bergen, A J	37,281	1,078
Bergen, W G	46,638	1,983
Berry, D W	47,949	504
Berry, J L	36,400	805
Berryman, M R	30,675	999
Beston, M S	33,126	334
Beugeling, R F	37,317	
Bige, Z	46,366	5,678
Biickert, J A	66,226	7,877
Biller, R D	31,858	1,481
Binder, W D	43,528	3,151
Bion, C H	34,354	414
Birch, I W	58,351	1,586
Birtwistle, R W	33,697	2,256
Birzins, P	45,169	3,394
Bishop, P L	32,990	1,974
Bitterlich, U	39,016	852
Blackburn, R W	44,158	2,609
Blackmon, D F	31,601	825
Blackstock, D H	52,074	964
Blackstock, L D	32,830	117
Blackstock, M	31,085	2,516
Blagborne, K R	42,210	2,350
Blake, M P	45,412	1,174
Blom, F W	39,825	2,165
Blom, K	50,203	2,174
Blom, K	51,599	594
Blom, T	50,100	4,120
Boas, H K	59,582	1,783
Bon, D T	31,229	128
Bond, A K	32,029	
Bond, G L	32,329	410
Bondar, B G	39,001	668
Bondaroff, G F	32,716	1,602
Bone, L R	31,334	124
Bones, J G	53,268	1,774
Bonfonti, J A	34,836	728
Booth, C	30,985	
Borth, D A	33,815	566
Bosch, T	37,624	1,911
Bose, R N	54,936	1,013
Botten, D A	30,727	
Bouchard, E A	47,320	697
Boucher, A K	48,345	1,567
Boudreau, E J	32,867	
Bourcet, L	31,895	968
Bourdon, G P	39,738	
Bowden, R F	42,907	184
Bowden, W S	45,405	1,844
Bowden-Green, R E C	35,942	1,994
Bowie, G I	47,249	3,692
Bowolin, N P	35,303	1,087
Box, J R	40,985	745
Boyes, K R	33,038	138
Bradatsch, H	43,461	280
Bradley, A W	49,876	1,256
Bradley, D K	36,371	3,348
Bradley, J B	31,022	67
Bradley, R J	42,967	829
Brady, C R	33,840	491
Brahniuk, F	45,480	561
Brahniuk, K G	51,802	834
Braithwaite, K S	48,737	4,696
Brand, D R	35,773	1,369
Bratt, M E	30,188	
Bratton, W	30,653	1,538
Braumandl, T F	40,579	4,870
Braumberger, P J	31,980	
Braz, J	41,245	5,033
Brazier, A L	50,508	7,103
Bregg, R W	42,878	4,281
Brewer, G	38,833	1,583
Brewer, K N	30,525	538
Brewster, K J	34,959	112
Brick, R A	47,577	2,926
Bridge, A C	41,561	
Bridgman, W A	33,374	246
Brinkac, J	32,318	1,328
Brinnen, W J	55,188	5,118
Britneff, A A	38,566	
Brkich, N	33,869	
Brock, J R M	49,983	4,115
Brockley, R P	45,166	4,685
Brodie, R	48,854	3,759
Brook, W N	39,498	1,712
Brooke, D F	48,700	2,607
Brown, B	48,232	3,028
Brown, D W	46,064	3,187
Brown, I D	51,603	2,880
Brown, R G	58,158	12,834
Brown, W B	47,867	2,963
Browne, G H	46,190	2,916
Brubacher, R K	31,670	2,341
Bruhm, M J	47,921	4,614
Brunning, R A	36,047	2,904
Buirs, M J C	31,364	484
Buis, G D	30,125	75
Bullen, J G	60,207	10,554
Burdge, J D	41,299	4,149
Burgess, D J	33,421	162
Burgess, R	36,381	1,002
Burkinshaw, W D	33,733	
Burnett, K G	37,096	538
Burns, G M	43,801	1,933
Burrell, R W	51,618	952
Burrows, J A	41,390	
Bush, L E	31,961	1,401
Bustin, D E	35,597	697
Bustin, P	30,573	793
Butchart, D G	36,431	1,944
Butler, D J	38,593	3,482
Butler, D M	33,246	3,500
Butler, F T	45,268	5,678
Buydens, G F	41,245	2,533
Byl, M	30,357	662
Caldicott, N	40,325	3,156
Caldwell, B J	31,427	218
Caldwell, R M	44,005	1,880
Calhoun, T A	35,622	3,253
Camenzind, B	39,098	1,247
Cameron, A E	31,796	4,653
Campbell, D A	32,598	967
Campbell, D A H	40,569	443
Campbell, D S	48,875	1,116
Campbell, J G	30,454	
Campbell, R A	49,105	
Campese, S V	39,885	3,660
Cantlon, J A	43,534	1,432
Canuel, J C	34,537	870
Canuel, N A E	30,600	
Capling, S J	44,301	1,350
Carlson, M A	57,122	7,385
Carlson, M R	49,211	4,886
Carmichael, I D	30,827	114
Carpenter, D B	52,217	432
Carr, S	34,439	2,744
Carradice, J H	52,607	4,051
Carson, D W	33,173	1,646
Carter, R P	32,050	
Cassidy, W P	34,463	1,742
Cattanach, M W	32,941	1,592
Catto, R B	36,669	240
Caughlin, D N	33,629	794
Cawley, C A	31,192	2,479
Chagani, A	46,886	4,113
Chalk, W J	31,473	
Challenger, R J	32,037	2,539
Chantler, C W	31,401	116
Chapman, G W	43,371	1,036
Chapman, J N	45,078	2,855
Chard, R L	33,548	184
Charpentier, P J	39,726	
Cheng, J D	39,461	4,452
Cheston, W C	80,155	19,737
Childs, R W	33,047	1,025
Chow, B W	33,445	2,955
Christie, P	38,813	542
Ciapponi, V	42,817	5,839
Cinar, S Z	46,406	1,625
Cinnamon, D	34,336	749
Clapperton, D R	46,309	241
Clark, D A M	38,566	3,508
Clark, D L	46,194	914
Clark, G L	38,663	
Clark, R G	53,391	9,318
Clarke, B D	41,926	554
Clarke, G	33,261	1,791
Clarke, P W	51,362	2,630
Cleaver, M G	43,559	1,106
Cleland, F E	31,289	3,591
Clevette, R E	51,617	1,852
Clifford, W D	31,477	147
Clouston, R W	36,955	
Coates, J M	33,162	271
Coburn, D	30,798	2,554
Cockburn, T C	41,013	1,673
Coffey, D B	42,925	762
Cohen, P A	31,685	
Collard, M N	40,520	
Collinge, M D	39,412	1,154
Collingwood, K A	49,255	7,739
Collins, A E	35,521	415
Comeau, G R	36,913	633
Commandeur, G E	49,652	8,172
Coney, M G	48,774	1,021
Congdon, B E	38,129	668
Connolly, G S	35,244	356
Connor, M J	47,852	4,645
Conrad, R A	37,054	4,046
Cook, W R	37,996	769
Coombs, C A	49,971	1,418
Cooney, A L	31,695	2,692
Cooper, G T	32,067	227
Cooper, G W	33,302	2,256
Cooper, T J	41,741	649
Cooper, W H	47,028	1,143
Coopersmith, D J	32,308	4,021
Copley, R O	36,283	237
Copperthwaite, M R	31,506	1,084
Corner, G W	34,459	134
Cornwallis-Bate, V	48,952	6,944
Corrigan, K J H	32,096	3,637
Courson, D E	44,358	6,983
Courtin, P J	42,223	4,488
Cowan, B	31,334	4,641
Cox, B F	49,842	1,349
Cozens, R D	48,154	9,710
Crane, A H	33,688	524
Creber, R J	48,313	1,192
Criss, C P	41,180	1,395
Crookes, E	31,030	809
Crooks, J D	39,685	1,403
Crosby, I G	33,819	3,934
Cross, A N	34,254	255
Crossley, D W	32,778	3,241
Crover, J D	50,128	4,132
Crown, M	48,323	3,575
Cullum, B A	30,026	152
Cumming, W D	30,556	789
Cummings, D C	37,103	499
Cunliffe, E G	32,955	351
Cunningham, D B	31,426	
Cunningham, K G	31,592	429
Cunningham, N J	31,022	4,347
Currie, B J	41,584	4,553
Currie, D A	48,453	1,523
Currie, J A	32,527	2,077
Currie, J S	34,894	690
Custance, B L	52,752	2,504
Cuthbert, J R D	77,338	23,126
Czillinger-Horvath, E	51,220	1,825
Dahlie, M W	36,142	385
Dalin, T K	41,402	
Danielson, T	33,601	15
Danjou, B N	41,203	2,447
Darychuk, G M	48,550	6,071
Davidson, E J	34,323	330
Davidson, M W	31,137	272
Davidson, W F	40,661	1,652
Davies, J C	38,082	2,981
Davies, K	37,072	619
Davies, K M	41,266	3,499
Davignon, J E	30,576	3,937
Davis, D J	36,918	491
Davis, G	34,984	342
Davis, G W	35,805	1,131
Davis, I H	45,773	2,970
Davis, J A	31,173	3,858
Davis, K R	35,404	546
Davis, P D	30,304	1,403
Davis, R H	39,841	1,012
Davis, R J	30,874	141
Davis, R L	55,996	781
Dawson, H	37,544	1,626
De-Nato, R	30,761	
Dean, A E W	46,051	242
Dean, N	33,371	
Dean, P W	47,677	1,578
Dearing, J C	35,400	762
Deboice, R J	40,266	239
Deboo, R F	51,680	9,056
Degraff, A H	51,680	3,127
Dehart, D E	59,699	11,679
Delarge, J J	44,566	786
Delay, J P	39,599	876
Delisle, I F	51,620	3,469
Dellert, L H	30,119	5,503
Delong, C	34,439	3,553
Demelt, S C	35,634	346
Dent, D L	30,385	1,912

MINISTRY OF FORESTS AND LANDS
— Continued

	Salary $	Travel $
Derick, N J	35,288	1,538
Desnoyers, E A	44,888	1,615
Dewynter, N D	50,077	1,021
Dice, R W	32,277	351
Dickie, J	38,277	48
Dielissen, T J	45,325	1,379
Diemer, C	33,795	666
Diggle, P K	45,277	9,508
Dittaro, M F	39,361	187
Doberstein, H A	47,249	1,146
Dodd, G F	54,992	6,654
Dodd, M J	30,106	2,852
Dodge, M R	41,573	1,511
Doerksen, B L	40,144	134
Doerksen, D B	53,969	4,394
Doerksen, H G	57,646	2,471
Doerksen, V J	51,617	1,729
Doi, G M	53,468	4,421
Doidge, D	51,925	2,866
Doig, D J	32,374	7,401
Doiron, B A	31,011	399
Dolling, M J	37,407	2,310
Dominy, R S	36,066	444
Donaldson, D W	44,475	3,015
Donnelly, C	36,811	
Donnelly, J W T	32,865	250
Dove, V S	48,705	5,546
Dow, G G	30,999	702
Dow, W I	33,422	
Dowding, K W	44,629	1,545
Downie, B D	59,224	9,690
Downs, N	32,253	5,705
Downs, P H	37,973	1,792
Drage, G M	47,249	
Drage, H W	52,031	2,970
Draper, D A	45,165	6,035
Draper, W D	30,630	29
Drew, R A	44,403	2,413
Drinkwater, R	38,590	4,208
Driver, R	31,677	
Drummond, R W	41,245	1,273
Duffels, L J	44,841	1,399
Duffy, D A	55,439	6,484
Dumas, M G	31,027	
Dunbar, J G	38,467	1,696
Dunbar, W	33,406	
Dunleavey, M J	39,866	3,214
Dunlop, J P	48,938	11,217
Dunsdon, D J	38,643	3,100
Dyer, T A	51,796	7,308
Earl, T H	31,931	7,160
Eastham, A M	39,320	1,915
Easthope, C A	38,418	1,470
Eastman, D J	51,617	288
Eastwood, J	35,225	1,421
Ebata, T	31,881	1,162
Ebell, L F	53,758	2,305
Edgell, F G	65,414	7,359
Edward, R D	52,686	4,097
Edwards, C A	33,610	1,746
Effa, C J	43,055	6,687
Elchuk, L R	33,628	
Elder, N	31,135	782
Elewonibi, M E	32,227	2,309
Elias, H L	39,016	2,796
Ellen, G	37,404	968
Elliot, B A	37,240	1,266
Elliott, B H	31,148	
Elliott, F J R	34,784	143
Elo, J M	36,320	1,630
Elphee, M	33,086	319
Embury, D E	44,470	1,140
Endacott, N D	38,044	4,308
Enfield, R P	40,449	1,483
England, J E	42,015	7,961
Epp, D D	35,099	1,083
Erickson, D W	30,092	1,226
Erickson, G W	49,822	2,619
Erickson, H A	41,111	2,659
Erickson, O R	33,284	980
Erickson, W R	35,001	770
Erlandson, G K	55,118	9,972
Errico, D	48,277	3,365
Espenant, L G	50,090	8,857
Ettinger, J W	31,440	56
Evans, E	39,690	802
Ewald, G M	38,077	2,451
Ewert, A	33,088	
Ewing, K W	31,554	
Ewings, B A	33,451	493
Fagan, F E	51,635	4,673
Fahlman, R A	39,393	1,048
Fairhurst, K B	37,275	4,079
Faliszewski, M J	46,717	3,742
Falk, B	31,602	
Fedorak, W J	41,068	9,057
Feldinger, G M	31,881	
Fellman, D V	45,090	1,401
Feltrin, D F	31,030	556
Fennell, C D	31,482	238
Fennell, L M	30,041	225
Fennell, R M	40,965	1,314
Ferguson, D E	50,095	1,170
Ferguson, J L	33,891	1,711
Fiddis, R W	38,095	979
Findlay, R B	34,480	5,527
Finlayson, H N	30,811	2,700
Fipke, N D	35,615	
Fischer, J G	45,026	1,627
Fisher, E W	44,081	537
Fitchett, D R	39,861	240
Flanagan, J P R	30,948	1,025
Fleming, B E	31,330	889
Fleming, J W	31,993	196
Fleming, L W	33,607	522
Fletcher, V E	42,733	6,313
Flett, S J	30,495	1,738
Flinn, B J	31,914	3,775
Flintoft, D G	53,668	2,991
Fochler, G L	38,934	783
Foote, B D	33,311	280
Forbes, I G	32,064	
Foster, J C	38,458	5,052
Foster, L A	30,920	1,269
Foubister, M P A	33,047	321
Fowler, P G	47,741	2,474
Fowler, R J	38,358	1,419
Francis, D G	34,333	5,487
Frank, R J	30,759	472
Franklin, L W	44,052	5,836
Fraser, B A	41,979	5,895
Fredell, R A	38,566	57
Fredricksen, R R	33,155	4,210
Freed, K C	47,939	423
Freeman, H J B	48,068	4,220
French, L J	32,616	2,473
Frew, P K	38,391	1,328
Friesen, C G	36,603	2,249
Friesen, R S	32,510	6,419
Froehlich, K H W	40,857	381
Fry, A D	48,136	2,887
Fry, W C	46,844	4,194
Fuglem, P L	46,809	5,942
Fukumoto, J J	38,013	488
Fukuyama, S	39,737	590
Fullerton, W R	32,559	111
Fur, C	51,201	2,868
Furness, R	34,473	2,126
Gagne, J E	36,606	
Gagne, S D	36,842	72
Gagnon, E G	37,144	1,667
Gallaway, M J	33,862	883
Gallinger, G C	33,967	633
Gambling, P R	35,667	1,870
Ganderski, E	37,423	1,844
Gannon, P R	32,088	30
Garlinge, J A W	44,814	3,571
Garner, D	32,389	6,082
Garon, D L	34,250	235
Gatenby, S M	38,566	945
Gates, J W	41,542	5,761
Gaudry, D G	43,562	2,412
Gavaghan, J	53,069	7,491
Gay, R C	38,006	2,682
Gayowski, T W	36,009	933
Geddes, L W	61,253	4,514
Geisler, M	48,680	4,069
Gerbrandt, J D	48,154	683
Gerhart, B R	31,069	670
Germain, A	35,914	2,038
Gevatkoff, P	43,087	1,802
Gibb, P L	30,796	238
Gibbard, K W	30,320	1,088
Gibbs, T R	53,586	7,870
Gibson, C L	36,903	383
Gibson, K	46,723	231
Gilbert, D E	51,680	8,157
Giles, H W L	50,609	6,138
Gill, D E	49,545	
Gillespie, B J	31,372	2,277
Gillett, G E	32,334	2,797
Gillich, L P	33,036	905
Giske, R C	32,033	651
Giza, R M	46,556	1,264
Glass, N J	38,862	5,148
Gluns, D R	39,709	3,851
Godfrey, C G	43,655	2,872
Godlonton, R J	31,054	86
Goelle, H	32,348	
Goodchild, R H	30,198	
Goold, G A	40,517	820
Gordon, K G	41,476	500
Gordon, R C	44,983	496
Gorley, R A	52,044	10,473
Gorsuch, D R	34,849	207
Gosney, T F	31,225	240
Goudie, J W	46,289	5,554
Grace, J A	34,977	775
Graham, D A	32,997	1,606
Graham, G E	31,123	3,517
Graham, T	30,388	359
Grainger, W M	46,447	2,713
Grant, D	45,497	3,757
Grant, D T	51,109	
Grant, F R	35,615	1,991
Grant, G	44,543	402
Gray, D S	34,762	4,389
Gray, J T A	51,642	3,442
Gray, R R	46,980	5,761
Gray, R W	34,215	1,499
Grayston, R	32,401	
Green, R N	43,741	3,946
Green, T D	44,879	47
Greenfield, R R	49,274	12,088
Greenley, D W	40,726	2,011
Greig, M G C	45,966	5,070
Greinacher, N	37,897	1,754
Greschner, R	36,141	2,884
Griffin, J S R	49,896	1,366
Grimaldi, S K	30,376	7,517
Gripich, S G L	51,634	3,522
Grove-White, G R	44,947	240
Grozier, K B	41,120	1,188
Grunerud, G D	42,543	1,599
Grunewald, B W	30,629	499
Gubbins, A G	34,681	2,616
Guido, J P	43,732	1,441
Guinn, D R	30,668	719
Guise, P C	48,417	710
Gunderson, E L	50,965	8,179
Gurnsey, G A	53,380	13,844
Gustafson, N G K	40,481	
Gysbers, L	32,874	2,503
Haas, R C	47,078	995
Haddow, C	35,760	309
Haddow, W D	37,108	3,216
Hagel, K W	45,068	397
Hahn, H	32,023	2,366
Haley, J M	47,379	2,535
Hall, A A	32,386	136
Hall, B M	48,139	365
Hall, J R	51,633	4,239
Hall, J T	60,619	3,958
Hall, K M	39,145	1,868
Hall, L J	46,666	6,918
Hall, P M	42,472	9,410
Hall, R M	44,323	405
Hall, T H	55,333	10,617
Hall, W E	49,873	2,701
Hallam, M A	43,879	2,713
Halliwell, J D	30,434	2,352
Halsey, K L	32,961	503
Hamaguchi, J R	31,268	1,814
Hamann, I R	43,410	5,221
Hambrook, T J	49,520	6,383
Hames, D J	41,620	2,303
Hames, G S	33,001	939
Hamilton, E H	43,245	5,936
Hamilton, T H	42,696	935
Hamlin, J F	35,239	170
Hamm, M W	31,045	1,754
Hamm, V E	53,461	1,879
Hamre, W F	34,591	230
Hanlon, L M	36,338	1,217
Hanna, K	39,561	229
Hannah, G K	44,365	2,164
Hannah, M	33,900	1,412
Hansen, B V	53,604	3,937
Hansen, S E	51,628	3,818
Hanson, R L H	51,639	1,932

MINISTRY OF FORESTS AND LANDS
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	Salary $	Travel $
Hanson, S M	32,190	
Harbicht, D H	34,430	4,962
Harding, R G	51,777	5,759
Hardy, R W	32,397	944
Hargreaves, D R	53,084	2,604
Hark, H H	33,038	2,881
Harper, P J	36,950	297
Harris, D E	32,594	1,812
Harris, D P	35,641	800
Harrison, N J	44,855	3,883
Hartley, B	30,136	516
Hartman, H F	30,650	901
Hartwig, G A	33,716	131
Harvey, S D	40,306	895
Harvie, T	49,628	3,339
Harvie, T E	44,200	2,706
Hattie, R N	34,892	5,907
Hauk, C G	42,483	4,328
Haupt, E A	37,330	800
Haupt, K D	31,840	3,803
Havens, L A	45,025	1,088
Hawkey, G F	47,215	764
Hawkins, C D B	38,714	5,907
Hawkins, D B	44,947	746
Hawkins, L J	40,770	
Haworth, K D	36,982	2,463
Hawrys, B A	47,862	811
Hayden, D L	43,844	3,465
Hayes, P J	36,524	200
Hayes-Van Vliet, W	39,409	748
Hayhurst, C H	51,642	3,160
Haynes, K J	33,753	2,825
Haywood-Farmer, S C	36,367	2,435
Heagy, M R	37,969	173
Heaman, J C	51,484	3,522
Heath, R	43,371	9,119
Heathfield, R G	32,186	1,772
Hedderson, J V	31,887	62
Hedin, T A	32,246	595
Heggs, W	30,873	66
Hegyi, F	63,662	10,953
Heinen, B T	44,087	4,048
Hemphill, G	39,331	650
Hendren, D F	51,642	2,233
Hendrickson, B R	32,858	3,636
Hendry, R J	34,341	2,635
Hendry, T A	33,831	181
Hendy, F W	33,999	16
Henigman, J	42,472	6,701
Henney, B R	34,050	171
Henry, F G	36,951	95
Heppner, D G	32,970	4,314
Herchmer, D H	45,114	6,219
Hernandez, V H	49,916	924
Herring, L J	45,030	5,951
Hess, H	52,339	7,082
Hesse, J W	30,075	672
Hewitt, E W	50,747	3,794
Hewlett, H W L	33,886	3,153
Hewson, C A	41,976	1,937
Heyes, G E	39,508	1,424
Heyman, G M	31,030	
Hickl, W G	45,035	411
Hill, G E	42,946	1,583
Hilton, J E	47,260	1,652
Hinnen, M R	34,472	1,819
Hirczy, B G	49,549	2,133
Hoddinott, S B R	48,294	2,959
Hodges, K	31,003	907
Hodgkinson, R S	33,920	4,946
Hoehne, G E R	40,070	463
Hoffmann, E R J	44,641	2,870
Hoffner, R G	38,847	
Holitzki, P O	42,086	1,326
Holloway, W B	48,479	587
Holm, L P	31,290	364
Holm, V A	46,796	3,952
Holmes, D J	31,569	1,997
Holt, E	51,613	645
Homoky, S G J	41,234	2,908
Hooper, A C	33,960	
Hooper, R J	32,100	204
Hoover, B	34,758	831
Hopp, W R	31,541	608
Horner, S B	30,207	1,306
Horning, B	50,743	1,534
Hosick, J	45,549	3,301
Hough, R D	49,217	2,962
Hough, S J	34,625	2,074
Houlind, W D M	31,727	799
Howard, W G	46,428	1,488
Howe, J W	51,380	2,792
Howes, I T	47,253	2,633
Hoyles, S	43,115	1,583
Hoyrup, A R	39,592	
Hoyrup, J D	43,593	1,911
Hubbard, W F	36,490	231
Huber, R F	39,670	10,638
Hubl, L L	36,107	1,064
Hudock, M J	39,825	801
Hudson, D A	35,337	627
Hudson, R G	44,187	2,899
Huettmeyer, K	47,018	542
Hughes, A J	40,724	4,359
Hughes, P D	30,188	
Hughes, R	51,091	1,549
Hughes, R H	35,781	527
Hughes, T G	32,006	301
Hughes, W E	32,130	66
Hunt, D R	42,349	210
Hunt, D W	39,619	1,013
Hunter, J S	33,759	3,213
Husband, K R	36,421	609
Hutcheson, D W	50,438	8,571
Hutchings, W S B	49,815	2,206
Hutchinson, B W	42,174	1,558
Hutchinson, J O	32,634	727
Huxley, W J	44,868	2,026
Hynd, S G	49,086	635
Hyslop, A	37,280	1,361
Illingworth, K	67,651	12,565
Illingworth, R C	39,452	1,584
Ilnytzky, S	33,265	
Ingram, J D	46,628	2,364
Ingram, K J	61,551	8,929
Irwin, T W	40,047	1,712
Irwin, W M	55,698	10,364
Ismay, M	30,201	2,162
Ivanco, B G	45,418	2,815
Jack, D G	32,990	4,736
Jackson, K E G C	36,099	
Jackson, R T	33,527	2,757
Jackson, W T	36,349	1,520
Jacob, R F	31,515	
Jang, J G H	41,885	3,677
Janzen, J W E	39,700	1,040
Jaquish, B C	47,844	3,955
Jardany, K W	31,298	114
Jarvie, T T	32,823	
Jede, A	30,967	408
Jefferson, L W	44,654	2,623
Jeffery, M H	53,629	2,555
Jenkins, J B	50,914	2,333
Jennejohn, R G	45,300	1,977
Jensen, D E	37,269	762
Jensen, W S	38,425	1,283
Jenson, E A	48,535	2,821
Jobb, T	31,495	2,524
Jobke, M E	33,378	428
Johansen, E P	43,536	
John, D M	46,400	1,521
Johnson, C M	62,119	20,176
Johnson, L M	31,249	
Johnson, R	37,539	2,334
Johnson, R A	47,951	2,198
Johnson, R L	33,366	459
Johnson, W A	38,810	
Johnston, T R	46,599	1,520
Johnston, W O	35,968	1,455
Johnstone, W D	53,029	7,487
Jones, J R	43,429	1,854
Jones, R I	32,131	391
Jordens, R C	48,154	3,214
Jossul, T W	30,283	1,273
Joyce, A C	54,646	5,872
Juhasz, E A	41,186	553
Juhasz, J	58,174	9,340
Jupp, G W	33,392	755
Kabool, P P	30,297	1,250
Kaehn, C A	30,198	1,639
Kagawa, P K	35,520	2,932
Kaiser, M G	41,890	2,400
Kalischuk, G P	31,325	110
Kals, W C	30,275	192
Kaplun, B A	33,146	2,061
Kassay, V G	41,245	2,948
Kassian, R P	37,223	461
Katasonoff, J	39,698	2,997
Kavaliunas, K P	33,635	505
Kedge, E C	40,479	486
Keep, R N	35,027	751
Kehler, D B	35,402	178
Keir, G T	38,643	955
Kempf, J B	36,054	572
Kennah, G L	52,502	5,367
Kennedy, P R	36,977	100
Kerr, D G	37,952	2,078
Kerr, R A	30,097	858
Khan, I A	45,094	2,741
Killam, J S	32,319	958
Kilshaw, D G	41,245	924
Kim, H C	41,076	4,093
Kimmerly, R K	35,276	3,126
King, J G	48,139	8,549
King, J L	34,914	771
Kinnear, D W	51,619	2,579
Kinoshita, G	31,292	1,523
Kirby, J A	52,365	5,884
Kirby, J E	41,028	421
Kirke, G B	47,281	2,030
Kiss, G K	48,794	3,242
Kiss, J	45,920	382
Kitamura, F T	35,606	1,153
Kivari, A E	43,579	3,104
Klasen, C B	31,362	561
Klassen, M G	35,401	460
Klassen, V J	32,987	2,990
Klinka, K	55,194	
Knapik, J M	30,345	512
Kneeland, A R	36,160	2,808
Knezevich, J F	38,455	172
Knotts, R A	33,173	1,346
Knutson, R G	33,047	1,596
Kohlen, D J	31,171	388
Kok, E W	39,867	2,408
Kondor, I	39,996	1,218
Konishi, J	55,273	8,288
Konkin, D W	44,556	393
Kooistra, C M	49,303	8,353
Kopec, K	31,640	2,295
Kopperson, R E	33,190	765
Kossinn, R M	30,203	644
Kouwenhoven, J	39,703	813
Kovats, M	52,372	3,285
Kowalski, A	34,705	1,142
Krajczar, E	54,556	5,292
Krane, A R	32,404	45
Krause, R	31,871	489
Krestinsky, G D	31,452	
Krischanowsky, N P	40,377	417
Kristiansen, D A	45,179	249
Krotz, G G	32,699	534
Krumlik, G J	45,529	6,455
Krupop, R	30,162	546
Kusisto, J C	31,312	207
Kuster, L P	51,608	769
Kvarv, E	39,015	5,492
Kyle, H A	34,922	1,683
La Fave, R N	33,445	2,163
La-Couvee, I J	39,868	1,402
Lacasse, L E	31,145	102
Lacey, T E	39,644	3,503
Ladd, J R	31,187	46
Ladds, J W	30,371	8
Lagore, D A	37,647	786
Laird, R M	48,766	5,837
Lam, S	41,245	11,234
Lamont, W J	39,739	1,148
Lane, T I	37,766	234
Langdale, K G	30,218	106
Langevin, G J	51,635	1,848
Langlois, J W	36,973	1,834
Langridge, D W	39,686	3,937
Larock, M D	40,330	3,268
Larsen, P	33,630	192
Larsen, T G	34,779	48
Larue, M R	31,897	2,197
Laughman, D K	31,500	285
Lavelle, K	38,075	412
Lawrie, D M	45,026	6,518
Le Fevre, A G	41,013	2,045
Leadem, C L	42,310	1,287
Leckie, R B	31,545	878
Leclair, J J	39,018	2,540
Lecuyer, R G	39,612	2,211
Leduc, J E	53,152	9,199
Leduc, R H A	39,371	4,623
Lee, B K	44,734	
Lee, T E	72,106	26,625
Leeder, A E	42,753	

MINISTRY OF FORESTS AND LANDS
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	Salary $	Travel $
Lefrancois, M A	37,060	766
Legault, M	33,871	1,326
Lenser, A W	33,047	760
Leong, Y H	35,596	
Lepage, P T	31,874	3,818
Leppanen, P E O	46,638	1,343
Leroux, L	43,063	1,000
Lester, T H	51,420	8,532
Letchford, R A	31,183	239
Letham, R N	37,216	1,075
Levy, P E	64,071	17,325
Lewis, D G	31,455	2,985
Lewis, H V	64,338	9,761
Lewynsky, A M	35,616	346
Lihou, R W	41,764	8,584
Lindberg, M T	47,215	2,773
Lindeburgh, S B	38,096	946
Lindsey, S	43,684	4,071
Listar, I	45,859	2,550
Lister, C W M	51,617	458
Little, J A	33,203	3,015
Little, J H	57,473	12,072
Littledale, C R	38,997	1,916
Livesey, R A	31,516	8
Lloyd, D A	46,770	2,626
Lloyd, G D	50,687	9,941
Lloyd, M S	30,590	1,578
Lloyd-Smith, J	37,939	54
Lodge, B K	33,507	
Loeppky, D F	34,217	257
Lohr, S E	32,856	3,333
Long, F A	32,513	5,353
Long, K E	45,813	5,675
Long, S A	45,745	7,073
Lougheed, W C	31,859	400
Louie, J W H	44,855	6,474
Love, D K G	39,671	199
Lowrey, S D	47,634	3,167
Lukes, K J	34,568	
Lund, L	31,491	
Luscombe, W B	31,470	31
Lussier, J L R	32,243	1,178
Lussier, L M	39,027	5,057
Lynch, L N	31,180	2,468
Maas, A J	36,181	3,140
Mably, R K	34,998	320
MacAdam, A M	37,153	1,936
MacDermid, E F	35,929	1,591
MacDonald, M A	30,769	352
MacDonald, R E	41,149	2,356
MacDonald, R F	41,039	548
MacDonald, R G	38,419	1,525
MacHowski, R S	33,402	320
Machtmes, N E	30,908	4,112
MacInnes, E H	37,864	372
MacKinnon, J A	34,505	4,664
MacLennan, D A	41,203	1,819
MacLennan, K N	41,245	2,217
MacLeod, J B	38,419	96
MacLeod, M J	45,686	2,054
MacLeod, N P	30,597	2,843
MacLeod, R T	49,042	3,475
MacPherson, S J	48,563	6,673
Madeley, P	44,420	1,866
Magdanz, H A O	48,154	1,658
Magee, G E	35,920	
Magee, J H	31,073	3,989
Magee, K W	51,967	2,193
Magwood, J M	44,874	1,018
Maitland, M E	34,723	492
Major, M B	33,934	152
Mallett, J C	44,180	5,543
Maltby, H	49,347	7,092
Manning, C R J	30,153	459
Mariscak, V A	32,863	1,860
Mark, R C	37,633	
Markila, J A	36,076	2,050
Markin, B J	32,226	107
Marshall, H N	47,663	
Marshall, N A	40,520	574
Marshall, V E	30,388	7,016
Marshall, W J	47,145	3,637
Martin, N H	34,098	
Martin, R G	31,453	2,201
Martin, W L	36,660	3,547
Marynovich, S R	51,634	1,427
Massey, J E	35,146	646
Matthews, K L	43,460	940
Matthews, R G	48,154	11,738
Mattson, N T	31,568	
Matzele, R	31,148	
Matzen, T W	42,533	4,543
Maxwell, J A	42,326	14,947
Maxwell, J W	46,406	6,961
Mayfield, R T	44,332	1,423
Mazur, S L	57,681	5,924
McAfee, K P	34,476	44
McAllister, F D	36,742	2,333
McArthur, D C	34,697	1,227
McArthur, S N	30,413	
McCaig, V A	39,645	29
McCammon, M J	41,895	1,977
McCarthy, T G	46,018	4,403
McClarnon, J P	37,582	2,014
McClary, J D	43,087	
McClelland, G J	47,902	2,251
McClinton, L W	48,294	3,101
McColl, D C	63,222	5,520
McComb, D J	33,503	1,846
McConnachie, A H	44,069	1,835
McConnell, C T	30,335	446
McCracken, W E	32,389	212
McCuiag, R E D	43,464	1,775
McDiarmid, R S	39,299	275
McDonald, D M	33,861	728
McDonald, R J	52,255	5,292
McDonald, S M	37,575	4,970
McDonald, W L	42,835	463
McEachern, H H	34,120	569
McGraw, I C	33,038	7,034
McGregor, J T	33,475	4,820
McGrenere, M F	40,095	369
McIllfaterick, K D	34,874	321
McInnis, G C	36,921	
McIntosh, D J	33,209	
McKay, R L	39,087	217
McKechnie, W M	30,370	103
McKee, G D	46,235	466
McKerricher, B D	37,112	659
McKinnon, K I	34,866	1,299
McKinnon, M K	30,538	799
McLatchie, H D	37,557	1,075
McLean, A M	40,964	619
McLean, B A	43,281	3,986
McLellan, J F	46,428	7,088
McLeod, A J	47,391	4,961
McMullin, D G	30,079	37
McNaughton, R B	54,605	7,924
McNay, R S	33,434	2,758
McNeil, D R	34,560	1,334
McPhail, D G	47,241	1,637
McRuer, J A	37,390	1,852
Meacham, R E	33,339	322
Means, D J	34,426	4,519
Medeiros, R	33,762	199
Medynski, A	39,944	
Meidinger, D V	47,958	2,491
Menning, J	54,785	1,370
Mercer, G M	30,282	299
Merkel, L L	52,603	3,023
Merler, H	35,786	7,717
Merry, H E	32,650	838
Merry, K J	35,253	125
Merta, R E	37,427	716
Meyer, E	30,418	
Meyer, T V	31,464	185
Michaelsen, L	33,819	507
Michor, R A	31,434	2,025
Milburn, L J	33,326	
Miles, L G	30,050	3,521
Millar, J A M	34,827	611
Miller, B J	42,315	1,871
Miller, F G	30,528	4,804
Miller, I C	33,314	811
Miller, K A	31,416	5,069
Miller, P A	44,348	2,745
Miller, R G	53,644	4,107
Miller, W J	31,038	4,331
Mills, A S	33,028	476
Millward, W S	54,662	8,496
Milner, K	47,005	1,429
Miltenberger, G	34,628	2,803
Min, B D	43,116	1,244
Mirza, M Y	60,219	3,278
Miskovich, H L	33,063	200
Mitchell, A D	31,414	2,525
Mitchell, A S	41,186	4,370
Mitchell, K J	55,129	4,143
Mitchell, R	31,916	590
Mitchell, R D	45,614	91
Mitchell, S P	33,583	85
Mitchell, W H	30,398	494
Mitchell, W K	44,335	4,995
Mitchell, W R	47,971	2,970
Mitton, R L	66,453	10,825
Mock, T D	33,721	1,589
Modrall, H R	36,248	2,456
Moen, B W	30,792	1,369
Moi, A C	51,599	351
Molnar, W A	35,642	1,894
Monchak, D K	39,511	1,607
Monette, A G	34,510	323
Monroe, K R	52,318	1,314
Monteith, M E	54,444	6,936
Moody, A D	40,040	2,344
Moody, J E	30,246	765
Mooney, K	34,027	1,014
Moore, C M	52,745	1,957
Moore, C R	51,427	2,052
Moore, R G	38,139	1,578
Moragne, R P	32,966	352
Morgan, J R	40,300	2,002
Morris, D D A	32,841	1,842
Morris, D P	31,148	149
Morris, E V	44,607	5,589
Morrison, B T	34,785	357
Morrison, I A	50,472	7,693
Morrison, M M	35,485	668
Morrow, C B	31,099	4,852
Morton, D L	45,291	1,574
Moseley, G W	30,260	
Mottishaw, J E	39,402	732
Mould, R N	51,658	1,804
Mountain, J B	48,514	5,329
Mousseau, G K	34,819	2,498
Moxey, E P	31,372	394
Mueller, H	47,053	3,832
Muir, J A	47,728	9,779
Mullane, J F	41,466	4,206
Muller, R	39,418	1,153
Mullett, D F	36,740	2,410
Mumford, R P L	52,885	1,039
Munn, D J	49,914	12,994
Munro, G D	33,867	3,685
Munro, G J	53,605	9,664
Murdock, G R	33,047	271
Murdock, J	36,131	3,925
Murphy, J C	32,631	1,682
Murray, R A	41,814	1,320
Musaph, L P	36,704	2,796
Myers, F W	42,543	796
Myers, L	32,451	181
Nagy, G P	51,184	1,396
Nakashima, F	32,063	1,052
Nakashoji, D	34,857	1,980
Nakatsu, D T	44,715	5,001
Nanson, J E	30,097	
Nash, E	45,947	6,087
Nash, J T	33,038	4,720
Nash, W J	31,527	345
Naud, D M	33,819	461
Neagele, G F	39,631	836
Nedoborski, J W	36,009	587
Nedokus, E	43,834	3,798
Neighbor, H W	34,077	885
Nelson, C L	54,506	4,021
Nelson, K A	39,047	9,521
Nemeth, J	46,682	651
Neros, W O	47,266	892
Nesbit, D P	31,592	79
Nesting, N T	30,971	1,512
Neumann, E	31,453	
Newhouse, F	43,759	6,254
Newman, R	34,923	892
Newman, R E	45,026	425
Newsome, G A	36,273	508
Nichol, J	53,336	4,318
Nicholls, G M	44,855	7,159
Nichols, G H	53,335	3,205
Nicholson, A	31,505	7,100
Nielsen, J	36,719	
Niemann, T	49,282	1,233
Niven, M J	30,222	322
Noble, C R	35,484	204
Noble, W B	46,924	3,024
Nock, M	54,643	2,449
Norden, H B	30,045	236
Norish, W T	30,395	1,075
Norman, P J	33,068	
Norman, P J	50,470	2,537

MINISTRY OF FORESTS AND LANDS
— Continued

	Salary $	Travel $
Norquay, A R	38,610	201
Norris, D J	39,040	5,881
Numan, W H	30,911	
Nuszdorfer, F C	40,804	3,464
Nyberg, J B	51,113	5,631
Nyers, F	48,154	2,531
Nyst, H	51,502	3,782
O'Dette, L E J	31,244	425
Oakley, B T J	45,560	989
Odiorne, A A	35,134	945
Ohlemann, K P	43,084	359
Ohlhausen, K L	34,060	155
Olafson, J W	33,542	2,128
Oleshko, M J	30,166	
Olsen, J B	47,786	513
Omule, S A Y	47,958	3,073
Opal, E S	50,578	3,383
Orason, M J	36,883	3,911
Osachoff, L M	35,388	550
Osland, R E	51,662	5,287
Ostby, R T	49,944	2,712
Oswald, D L	58,133	4,178
Otchere-Boateng, J	46,141	4,131
Oulton, D J	33,755	276
Ovanin, T K	35,924	846
Ozawa, Y	47,902	3,125
Page, R E	36,291	3,463
Paige, R J	45,341	3,437
Pakrastins, A	47,787	1,962
Pamplin, G B	46,842	4,576
Pang, S	32,628	3,027
Parkinson, J	36,615	3,274
Parminter, D O	48,296	549
Parminter, J V	41,088	6,000
Parnell, G G	36,865	4,512
Parry, N H	35,393	1,165
Parsons, D R	54,167	4,314
Pashnik, P A	52,083	6,555
Pasicnyk, V	47,602	6,189
Paskiewich, N	35,278	657
Paterson, K I	35,574	4,989
Paterson, R W	34,694	
Pattenden, F A	34,581	113
Patterson, G P	39,506	944
Paul, N B	30,120	153
Pearce, J J	34,860	198
Pearson, W S	52,518	1,004
Peasland, T H S	35,179	3,291
Pedersen, L	45,573	2,870
Pedersen, M C	39,603	3,708
Pederson, R G	33,173	1,033
Peebles, J A	46,159	2,393
Peitzsche, L A	38,754	296
Pelchat, M K	44,963	873
Pendergast, L J	43,629	122
Pendergast, W K	53,227	7,277
Pendl, F T	49,292	3,755
Penner, W C	32,990	6,059
Penny, B	37,590	507
Perchie, R W	42,259	3,036
Percival, D W	40,580	2,849
Pereverzoff, S A	49,033	8,631
Perkins, P	36,005	3,014
Perras, J J	46,173	365
Perry, J L	43,440	5,893
Perry, R F	37,897	103
Peter, T H	53,318	7,920
Peterson, J D	36,129	1,108
Pethybridge, J L	38,549	10,689
Pettersen, T	33,290	2,034
Pettigrew, K B	37,420	2,090
Petty, L	30,958	8
Pflanz, O H	35,704	682
Phillips, M J	30,312	760
Philpott, D C	41,144	1,298
Piedrahita, A R	37,024	1,501
Pierce, A B	35,654	75
Pietila, J J	31,086	1,896
Piggin, D J	48,161	189
Pinkerton, G E	46,315	8,045
Pires, B J	37,703	359
Pistak, W O	41,199	60
Piva, R J	31,980	1,846
Platt, W	30,303	1,876
Poets, R F	34,558	27
Pojar, J J	52,340	6,205
Pollack, J C	46,968	6,204
Pollard, A R	47,902	1,586
Pollock, R	52,806	2,619
Poole, C A	35,574	532
Poole, D R	33,630	412
Pope, R A	47,063	1,505
Porter, D D	36,839	
Porter, G L	34,896	2,083
Portman, G M	30,575	910
Potter, R E	56,160	5,920
Potter, W G	32,491	2,439
Potvin, M C F	31,838	2,153
Powell, D F	33,999	500
Powell, G E	39,358	514
Powell, H G	54,361	5,007
Powell, N J	36,300	376
Pratt, K E G	48,017	267
Prelusky, A G	44,350	3,264
Preston, G S	30,905	255
Preston, P J	34,474	
Preston, T W	34,815	929
Price, G	32,267	373
Price, J E	36,939	928
Price, L	31,979	66
Price, L D	34,551	2,544
Price, M A	32,232	1,093
Prill, R A	33,666	273
Prinsze, M W	45,949	775
Procter, D R	39,198	414
Prokop, R G	42,100	3,000
Przeczek, J E	42,172	3,220
Purdy, D G	36,074	1,863
Quaroni, V	39,550	2,051
Quast, H W	51,624	707
Quenet, R V	50,525	6,270
Quibell, R C	30,390	120
Quirk, T D	35,001	1,094
Radchenko, G J	38,317	3,229
Radcliff, G R	31,878	758
Radford, B T	49,119	226
Ralloff, G R	32,449	16
Ramsay, B M M	30,303	
Ramsay, R L	32,312	
Randall, A D	50,721	2,642
Ranson, D	40,384	2,274
Rasmussen, V H	31,806	817
Raven, D J	51,642	2,681
Ravnaas, E F	31,918	1,155
Rawling, G	34,639	182
Rawluk, G B	30,684	
Ray, C A	30,809	2,162
Read, B A	50,427	6,103
Rebantad, R D	39,187	3,472
Reeves, R J	55,480	9,808
Reibin, D J	32,480	
Reichenback, G H	46,393	2,202
Reid, J A	38,228	481
Reid, J A	35,070	
Reimer, R J	51,642	5,141
Rempel, J G	30,523	38
Renaud, D	37,850	1,257
Rennie, P G	35,576	3,853
Renshaw, L F	60,124	2,676
Resh, L W	51,680	4,718
Revel, W J	40,376	5,214
Reveley, H C	39,995	2,258
Reynolds, D W	32,847	3,966
Reynolds, T R M	36,376	
Rhoades, G A	43,308	
Rice, D T	50,509	1,043
Richards, R G	45,013	2,536
Richardson, K S	41,245	944
Richkum, R W	36,181	2,244
Richter, P W	30,055	2,122
Riddoch, E J	30,303	2,563
Ridley, W	46,892	180
Risby, S	33,017	4,702
Rivington, R J	33,523	14,112
Roadhouse, B C	47,768	520
Robb, D A	46,642	4,311
Robbins, R G	30,025	
Roberge, R F	34,833	3,708
Roberts, G A	58,886	4,606
Roberts, R H	53,681	7,440
Robertson, B L	34,964	625
Robertson, D N	51,859	1,160
Robertson, D S	33,373	1,672
Robertson, L R	35,837	568
Roe, F L	48,150	516
Rolls, K E	33,327	186
Rose, W H	30,607	2,025
Ross, B A	39,501	1,177
Ross, S D	55,194	2,038
Rossiter, F B	32,315	141
Rowe, G A	38,326	653
Ruhl, D	45,184	7,295
Rundle, G R	44,135	1,038
Russell, D W R	47,647	5,441
Russell, H A	30,430	
Russell, I F	30,796	4,610
Russell, J H	35,716	1,815
Russell, L G	48,527	853
Rutherford, D T	32,990	2,872
Salm, L W	34,224	1,133
Salm, P J	41,398	321
Salmon, C H	40,202	5,165
Sanderson, A	55,976	6,646
Sandquist, C H	35,477	1,718
Sapinsky, S A	30,699	608
Sarver, P	38,290	2,352
Satrum, T W	34,781	3,471
Savinkoff, T	36,149	1,496
Scarrow, R C	59,514	4,904
Schacke, S	32,503	1,193
Schafthuizen, R J	32,689	3,702
Schaller, K H	31,186	5,421
Scheithauer, F	33,173	681
Schellenberg, B D	46,980	111
Schill, G L	32,556	120
Schmautz, K R	34,436	
Schmid, C	40,712	508
Schmidt, J S	46,708	5,875
Scholz, H C	35,164	465
Schroeder, H	40,520	919
Schultz, R L	34,472	1,358
Schwab, J W	47,934	8,733
Scott, M E E	50,518	4,217
Scoular, R A	38,089	370
Seaman, P D	30,801	
Sedlack, J P	53,588	2,892
Seilis, M E	41,862	2,101
Selkirk, D R	46,644	704
Selman, J F	32,792	500
Semenoff, P	32,043	176
Sept, E L	47,922	1,982
Shafer, J F	45,177	4,360
Shaffer, C A	33,393	5,543
Shand, N R	31,803	471
Sharp, D T	30,421	172
Shaw, A L	30,070	197
Shaw, K D	32,586	162
Sheldan, T R	51,256	15,333
Sheppard, J F	45,070	183
Sherb, J D	33,047	2,961
Shrimpton, G M	36,458	5,921
Sieffert, B T	50,333	7,365
Siemens, S L	36,723	4,384
Sigler, D F	33,083	477
Sigurdson, L C	48,092	4,864
Sills, G M	45,102	1,818
Silvestrini, G J	37,309	1,941
Simmons, C F	37,951	2,670
Simon, A A	37,079	3,810
Simpson, B	38,654	4,431
Simpson, D G	42,200	9,324
Simpson, M	30,179	4,178
Simpson, R E	40,050	3,259
Singer, D C	46,153	185
Singh, B	31,556	72
Sinnemann, W H T	33,173	1,594
Sjoberg, N E	50,344	3,152
Skaalid, V M	43,499	2,551
Skakun, A M	30,767	1,136
Skea, D	32,194	40
Slack, G C	51,818	2,960
Slade, J M	31,113	978
Slamp, R W	35,612	777
Sluggett, D R	54,023	2,538
Smaill, G E	38,419	1,614
Smith, B G	49,154	428
Smith, B J	30,983	246
Smith, B T	45,549	1,265
Smith, D D	34,858	3,549
Smith, D E	51,680	6,913
Smith, G O	32,641	1,378
Smith, J C	39,486	4,316
Smith, J H	36,724	620
Smith, J M	46,314	1,252
Smith, L	33,481	2,634
Smith, M L	31,651	950
Smith, R A	44,185	1,951
Smythe, I M	38,442	2,465
Snetsinger, J	43,663	4,400
Soles, D J	32,132	192

MINISTRY OF FORESTS AND LANDS
— Continued

	Salary $	Travel $
Sorensen, R H	43,371	360
Sorken, L C	47,566	1,709
Southgate, W E	33,693	151
Spahan, H	34,891	476
Spandli, I	51,617	615
Spence, H A	52,737	6,663
Spittlehouse, D L	47,902	8,321
Spragg, R D	34,508	4,359
Spring, J W	37,845	2,609
Spyksma, R J	31,065	994
St Jean, R A	44,066	1,602
St Laurent, R E	32,144	1,462
St-Amand, D F	33,173	4,510
Stadey, W	38,221	3,260
Stahl, G	48,905	838
Stapleton, R B	35,720	2,307
Statton, W H	33,047	3,352
Stech, M D	41,447	536
Steel, G	34,199	713
Steele, D A	31,073	4,608
Steen, O A	40,256	1,750
Stefanac, G	37,719	441
Steneker, C	51,680	3,001
Stephen, J G	40,479	3,213
Stephen, R D	45,365	2,333
Stephens, A M	33,700	5,567
Stevely, R D	32,817	
Stevenson, J H	52,688	5,787
Stewart, A G	57,849	807
Stiles, J	39,027	3,256
Stobie, J C	49,966	8,687
Storey, B	47,479	5,659
Strain, V M	58,722	7,067
Strecheniuk, S	40,501	192
Stringer, L J	51,184	4,142
Strodl, B J	35,116	494
Stromberg, R J	40,908	229
Stubley, D C	30,305	169
Stucklberger, E W	40,846	4,507
Sullivan, S A	32,870	1,124
Sulyma, D L	30,964	528
Summers, D W	37,023	3,622
Summers, T G	31,201	102
Super, G E	31,234	404
Sutherland, C	47,212	2,768
Sutherland, E T	32,675	
Sutherland, G W	51,680	10,567
Sutherland, J D	46,947	6,251
Swailes, A A	32,608	933
Swallow, D A	49,026	5,791
Sweet, J R	30,975	1,141
Sweeten, J R	52,200	4,812
Swift, R K G	40,824	1,003
Swindlehurst, R A	35,144	2,807
Switzer, J G	53,793	2,779
Symington, P J	38,635	5,869
Szamecz, T	35,720	219
Szauer, J	61,415	10,914
Szy, F	47,729	257
Tack, M	30,893	5,964
Tait, K M	35,978	
Talbot, K M	31,692	2,033
Tanner, M R	51,642	562
Taphorn, R B	34,063	941
Tatar, S A	62,268	400
Tataryn, W P	38,241	1,039
Taudin-Chabot, P R	39,991	2,676
Taylor, J C	38,643	6,909
Tearoe, J F	37,797	862
Tearoe, J P	47,946	523
Tehara, S S	47,685	2,741
Teindl, A J	42,951	1,024
Telford, D A	49,440	1,673
Telford, V E P	31,533	1,103
Theurer, P H	38,897	98
Thiessen, F N	45,026	3,658
Thom, G	44,857	
Thomae, O G	36,189	910
Thomas, C H	48,387	
Thomas, R W	53,790	19,747
Thompson, C F	48,092	4,564
Thompson, D H	52,543	6,144
Thompson, G E	41,882	1,774
Thompson, H B	47,249	717
Thompson, J	58,682	8,864
Thompson, J B	35,361	2,986
Thompson, S	31,007	239
Thomson, B A	33,162	1,407
Thomson, D B	44,842	1,018
Thomson, W W	36,088	100
Thornton, C	30,037	1,496
Thornton, J P	35,418	964
Thorp, M H	38,508	2,162
Thorpe, D C	46,837	526
Tiernan, R P	31,182	336
Tigchelaar, J E	47,771	3,599
Timbers, R L	31,645	
Tippie, D E	46,719	1,921
Tisdale, J A	37,154	2,672
Titus, L A	33,110	1,005
Toews, D A A	45,280	2,769
Toney, N C	37,548	1,746
Toor, M S	55,194	459
Toth, G G	50,327	2,576
Totten, K H	31,148	6,912
Townsend, M K	30,037	1,747
Townsend, R S	37,735	2,019
Tozer, R R	66,684	10,055
Trenaman, R G	49,012	8,327
Trenholm, B L	48,263	2,674
Trenholm, F D	30,423	
Trenholm, M G	42,370	2,740
Trigg, D	45,303	2,093
Tromp, L K	35,557	885
Trowbridge, R	48,854	6,647
Truant, R A I	53,177	2,212
Tuck, W J	39,377	437
Tucker, R	45,550	1,060
Tugnum, F A	31,897	1,184
Turner, F L	35,534	355
Turner, J V	48,106	1,001
Turner, R G	45,577	17,521
Tweedhope, D J	39,254	
Twine, D C	31,846	1,886
Tymkow, W R	34,644	867
Ullmann, F G	33,227	1,224
Umphrey, W L	58,548	9,621
Underwood, L G	64,000	7,816
Unwin, W H	40,502	
Ursel, G R	46,492	2,865
Valk, P G J	51,641	1,624
Vallance, A M E	36,490	
Vallee, M H	39,762	1,895
Van Der Burch, G	44,641	1,661
Van Dolah, D L	31,023	597
Van Eerden, E	50,080	10,396
Van Thienen, F J	31,309	2,691
Van-Der Horst, W D	45,787	2,308
Van-Der-Mark, L G	31,682	519
Van-Mol, P F	53,177	9,102
Vanden-Driessche, R	54,654	1,803
Vanderlinde, B N	37,972	2,366
Vantine, R K	30,414	336
Varner, D F	32,990	168
Vatamaniuck, S D	30,642	
Veitch, C J	31,887	1,526
Venables, R C	33,036	1,586
Venos, G	44,356	2,188
Verheul, P J	31,876	
Vermiere, L W	36,614	721
Vicen, F	34,413	600
Vickers, V W	31,451	201
Vidler, R G	32,498	446
Vikstrom, J D	31,347	95
Viszlai, J	51,644	3,607
Vivian, J E	42,431	792
Vogt, V W	35,606	1,057
Vohradsky, W V	50,546	4,108
Volkers, T E	38,855	2,345
Vollet, D	31,050	4,040
Von Wittgenstein, P	30,330	620
Von-Hahn, C P	43,339	972
Vyse, A H	51,052	6,272
Waddell, D A	33,915	3,169
Wadey, P J	41,381	3,075
Wager, W W	35,682	5,639
Waghorn, S J	34,900	1,980
Wai, J	41,245	3,296
Wai, W	42,744	490
Waite, K G	42,352	2,513
Wakaruk, O	37,406	3,062
Walders, B A	33,038	1,457
Walker, D F L	42,310	1,608
Walker, D G	32,391	352
Walker, T A	49,275	4,068
Walker, T H	51,599	8,386
Wall, G H	30,691	520
Wallace, M L	36,313	846
Wallach, A A	35,891	373
Wallin, D F	47,265	7,807
Wallinger, D P	47,260	5,107
Wallis, P	30,113	2,203
Walsh, N J	36,341	1,580
Walters, A R	35,720	3,220
Ward, B W	30,155	
Ward, J G	50,489	9,309
Wardrop, T J	51,644	1,154
Wareing, M S	41,088	402
Wargo, M	30,299	1,847
Warner, L M	42,103	1,738
Warner, W J	38,575	24
Watson, B O	30,402	161
Watson, T J	40,742	2,036
Watt, W J	45,476	1,170
Way, D L	33,627	723
Wearing, J R	45,847	947
Weaver, K W	51,748	1,251
Webb, R D	39,353	805
Webb, R M	30,163	251
Webber, G	30,356	527
Webber, J E	48,126	2,944
Webber, R A	41,245	1,788
Wegelin, D C	33,445	6,540
Weger, E	53,056	3,647
Weismiller, W S	36,410	725
Wells, T D C	33,298	621
Welsh, B	46,313	4,518
Wenger, J H	54,463	8,236
Wesleyson, B	42,353	1,793
West, H M	33,134	288
Westby, S F	39,316	824
Westfall, G F	41,284	1,377
Westfall, K G	42,825	1,014
Wheeler, A J	35,039	2,054
White, J R	41,809	4,612
Whitehouse, M C	35,059	792
Whiting, D G	38,972	1,541
Whybrow, M W	48,766	4,090
Whyte, R A	42,300	4,540
Wideski, T W	33,622	895
Wiffen, R J	33,173	1,259
Wikeem, B M	45,421	4,388
Wilford, D J	48,981	8,569
Wilkins, M J	69,986	14,350
Wilkinson, M F	37,928	4,090
Williams, D	30,514	2,574
Williams, D	33,253	748
Williams, D R	33,296	
Williams, W C	51,429	10,208
Williamson, J H	30,461	250
Willis, H G	50,721	5,606
Willis, L R	32,847	
Willis, S M	44,826	2,985
Willson, C D	53,481	17,641
Wilmer, F D	38,241	1,977
Wilson, C D	40,190	1,286
Wilson, L E	41,245	
Wilson, R J	35,113	2,687
Wiltsie, N A	30,732	229
Wiltsie, R G	37,230	5,820
Winder, M C	32,740	3,887
Winter, R	35,778	15,395
Wlasuk, J	51,897	1,852
Wood, I W	48,468	2,054
Wood, R L	35,584	6,360
Wood, W J	32,516	2,936
Woodgate, D N	41,219	2,115
Woodland, L J	34,592	338
Woods, J H	46,011	2,470
Woods, R E	38,566	
Woodward, W G	43,627	4,593
Wright, D E	34,111	943
Wright, J D	38,873	1,093
Wright, V A	38,122	744
Wyeth, M H	54,235	10,055
Yano, H	51,680	1,774
Yardley, J R	54,708	4,242
Yeung, B	35,014	2,154
Ying, C C	52,425	6,309
Young, B M	35,472	1,404
Young, F G	32,673	
Young, P C	48,818	10,183
Young, W A	38,480	2,316
Younghusband, J L	48,430	927
Youwe, P L	38,121	3,870
Yuen, W S	45,289	2,955
Yule, D A	56,359	3,070
Zacharatos, T P	46,873	
Zetka, L	37,505	1,198
Zirul, D L	43,084	1,776

MINISTRY OF FORESTS AND LANDS
— Continued

	Salary $	Travel $
Zorn, G O	36,749	1,620
Zuber, B S	30,278	256
Under $30 thousand	55,660,671	1,013,572
Accrued Pay	532,617	
Transfers	(20,986)	233,715
Unallocated benefits	22,675,988	
Totals	149,497,670	5,553,258

MINISTRY OF HEALTH

	Salary $	Travel $
Dueck, Hon P A Minister	33,664	10,832
Dubas, S P Deputy Minister	7,260	1,076
Lovelace, J C Acting Deputy Minister	6,562	42
Noble, J Deputy Minister	90,009	10,405
Aarvold, S L	38,011	9,245
Abbott, L M	38,158	2,829
Adamski, F M	33,920	
Adelman, J A	49,997	505
Adrian, A D	95,599	2,726
Agassiz, L E D	30,376	2,877
Akins, T	33,996	538
Al-Molky, J	32,774	227
Alberti, M	37,444	168
Albright, V E	36,200	741
Allan, J D	34,900	
Allard, I	32,731	2,053
Allen, E A	86,593	564
Allen, K J	35,637	1,954
Allenbach, C	32,821	3,859
Allison, G W	36,567	2,093
Amberg, W	36,334	1,357
Amendt, H	35,852	2,055
Amos, E M	30,927	
Amos, P M	30,927	
Ancill, R Dr	45,134	1,197
Anders, T L	32,636	
Anderson, D	33,035	2,286
Anderson, D V A	42,971	5,199
Anderson, L M	30,835	476
Anderson, O	33,526	
Anderson, R E	42,206	4,678
Anderson, T	32,262	974
Anderson, T K	33,315	144
Andrews, F S	30,915	645
Andrusek, D L	33,372	
Ang, R R	31,631	59
Angel, L E	43,419	1,962
Anhorn, M D	36,860	272
Annett, J E	32,415	2,796
Anthony, M	32,599	15,762
Aranas, A L	73,639	9,903
Armstrong, D	32,513	633
Armstrong, J	32,918	1,414
Arneil, A S	78,596	2,381
Arnott, N M	78,810	6,804
Arrowsmith, R	45,653	
Arthur, J I	32,519	1,127
Ashby, A P	36,671	
Asselin, M	34,014	2,654
Atkins, J T	36,065	
Atwater, D F	41,074	107
Austring, A M	32,689	3,239
Axsen, R G	33,700	
Aylard, A K	35,842	957
Bachteram, F	44,900	1,202
Beckeland, L J	31,950	
Baird, S I	45,193	2,408
Bakker, I D	35,852	1,543
Bakker, T J	35,228	325
Bako, B	35,785	1,495
Balicki, N M	34,196	
Balicki, S	39,085	844
Ball, L R	43,066	148
Ballinger, B J	33,238	
Banerjee, S	39,546	
Banman, C A	35,720	115
Banmen, J	45,110	233
Bannon, F J	50,638	8,347
Bard, A S	36,064	692
Barker, D	35,864	
Barkley, M	31,539	8,412
Barmby, B A	31,576	2,914
Barnacle, G H	33,443	1,582
Barnes, K E	50,900	3,966
Bartel, H	31,367	1,347
Barter, L B	47,470	7,679
Bartlett, L	37,189	1,034
Barz, W	32,851	1,728
Bateman, A M	41,672	52
Bates, M E	40,094	4,667
Bates, N A	32,846	1,214
Beaton, G	36,182	2,469
Beattie, P	30,303	6,830
Beatty, D	35,819	2,689
Beatty, L E E	33,272	73
Beaulieu, A	32,273	1,577
Becklake, P G	32,116	3,269
Beeching, M K T	30,518	1,895
Bell, E L	42,327	3,869
Bell, P M	34,452	2,826
Belluz, T R	31,235	203
Belodoff, R A	30,288	472
Belvedere, E M	50,254	1,056
Bender, E	36,335	485
Benn, P	32,564	2,448
Benson, R	47,446	11,215
Bergen, J	33,395	7
Bergman, J H	36,180	3,924
Berkey, J E	30,952	
Bernier, G M	30,466	
Berry, K K	36,186	1,307
Berwick, S H	32,769	
Bessuille, E T	37,287	28
Betts, S	33,200	
Beulah, J	34,987	969
Bewley, J A	31,967	401
Bey, R	32,690	4,190
Bignell, F D	31,820	
Bingham, P A	45,532	10,383
Birch-Jones, P M	30,052	
Birtles, A C	36,153	750
Birtles, P	32,306	3,440
Bishop, A F	35,339	2,636
Bishop, J M	32,253	
Bishop, V D	34,170	
Bitzer, M H	32,143	
Black, W A	39,480	229
Blackburn, G M	41,244	5,444
Blair, F R	39,596	1,901
Blair, L	46,149	5,925
Blake-White, J B	44,356	921
Blay, M J	33,691	342
Bledsoe, M Y	35,759	844
Boivin, G	32,454	
Bolding-Jones, L C	39,891	
Bolton, D M	98,247	8,377
Bombardieri, G A	30,835	381
Bonham, H F L	44,907	3,270
Boniface, B	33,343	2,525
Bonneau, P J	39,119	3,769
Bonny, E B	47,333	1,183
Boomer, G D	30,362	
Boomer, W G	49,371	4,252
Borch, M C	35,132	707
Botkin, D W	36,234	2,014
Boultbee, S D	32,816	766
Bowering, D	50,978	10,046
Bowman, R G	36,789	
Boychuk, R V	36,334	3,893
Boyd, W N	50,343	1,424
Braasch, T J	30,823	361
Brabander, G	33,691	
Bradburn, B F	31,917	
Bradley, E M	40,409	3,728
Brand, R N	55,094	4,089
Brant, B L	31,884	1,455
Braun, B F	35,759	10,624
Bray, H B	36,762	1,138
Breitkreuz, H	34,919	241
Brennan, W	59,928	1,074
Bresser, M E	39,251	
Brethour, I R	44,896	2,252
Breton, N J	40,237	614
Brock, G L	32,767	254
Brooks, B L	30,971	1,160
Brooks, N L	34,331	
Broom, J	33,147	
Brophy, A	33,903	867
Broste, P A	32,703	
Brovold, F F	31,905	
Brown, A M	32,816	2,180
Brown, D L	35,720	1,650
Brown, J D	30,992	
Brown, J S	38,732	986
Brown, M C	36,334	645
Brown, R	32,545	1,454
Brown, S M	34,067	749
Browne, M S	36,200	1,120
Bruehler, R	36,996	1,666
Brunsgaard, J	35,806	732
Brusegard, G B	31,317	26
Buchanan, S A	36,997	2,066
Buckingham, M	31,394	
Buckley, C	66,015	6,461
Bulmer, M	33,816	5,182
Burgess, L	31,782	1,372
Burke, N P	33,571	1,150
Burns, J E	30,774	
Burns, M	36,791	
Busche, V	30,877	1,026
Bush, B A	31,944	2,132
Bush, G W	46,371	7,927
Butcher, G O	35,765	
Byrne, S K	37,287	
Cadogan, G W L	33,396	898
Cairns, J B	34,087	2,251
Cameron, D J	32,460	
Cameron, R L	37,408	1,463
Campbell, A G	54,603	3,272
Carballo, V	33,033	
Carlaw, D J	32,806	
Carlson, D	31,931	16
Carlson, L	31,950	1,561
Carlson, P J	36,995	1,957
Carmichael, J A	48,906	623
Carpenter, J P	30,627	
Carrow, A	31,447	2,023
Carter, A A	35,759	3,043
Carter, S M	35,601	345
Casey, A P	47,556	5,502
Cathcart, M H	30,927	
Caton, S	33,179	84
Caverley, D	30,785	976
Chamberlain, B M	35,759	1,116
Chamberlayne, R K	34,355	901
Chambers, R M	55,523	4,768
Chan, E A	34,453	
Chan, S C	32,443	4,893
Chao, C	77,613	
Chen, C	36,821	
Cheng, P	31,172	399
Cheperdak, J	32,389	
Cherry, C	35,132	384
Cheung, J C K	44,307	8,371
Choi, S M	61,317	
Chornick, D A	32,566	909
Chou, C	30,944	6,578
Chowaniec, F	36,301	73
Christie, E R	39,860	431
Christman, J J	32,566	1,094
Chung, E	32,552	2,056
Ciceri, R A	42,149	1,112
Clark, A I	32,816	29
Clark, E O E	37,743	1,574
Clark, V I	43,962	1,850
Clarke, L J	33,591	16
Clarkson, E M	35,881	232
Clarkson, N D	34,438	4,108
Clayton, M K	36,240	2,899
Cleary, P M	34,106	1,079
Clendenan, J	32,598	2,528
Cliffe, L M	38,557	1,394
Clifford, E	31,238	
Clothier, C L	35,628	821
Clough, L D	33,869	1,605
Coady, W L	43,063	3,151
Coates, M	47,514	2,519
Cochrane, G K	30,304	
Cochrane, V E	35,256	1,458
Cocking, J	30,608	1,832
Cody, J	31,257	1,030
Coe, D K	35,521	652
Coello, A R	32,566	144
Cohene, L S	52,534	567
Collingwood, D	37,358	3,001
Collins, P	50,401	122
Collinson, E J	36,108	
Colussi, D L	55,304	1,823
Conlin, L	35,759	372
Connaghan, S M	39,155	1,469

MINISTRY OF HEALTH
— Continued

	Salary $	Travel $
Connors, J A	30,891	1,102
Conover, W A	31,905	599
Contorines, J	32,627	101
Cook, D	37,662	
Coombe, D G	34,452	5,779
Cooper, G K	32,469	
Copeland, L D	34,452	1,284
Copes, M I	34,339	
Copley, B	75,026	11,506
Corbeil, M	44,675	7,948
Corbett, M J	30,019	1,397
Corwin, C F	32,816	
Costello-Grayson, J	36,117	550
Cotter, B A	31,288	494
Coverdale, D	30,795	3,806
Covey, E T	35,852	1,107
Cox, T W	44,875	3,147
Craig, R E	32,794	9,774
Crawford, C E	32,149	
Crawford, K J R	38,836	4,324
Cromer, G J	33,252	474
Cross, C W	31,447	455
Cue, B J	33,304	496
Cue, L E	46,369	
Cui, T C	48,032	235
Cumberland, S M	30,740	12
Curtis, G W	55,118	2,251
Curwen, J D	38,317	2,158
Cuthbert, B S	42,976	160
Cutler, A	38,993	1,098
Czeto, A I	32,816	2,928
Dahling, H M	39,577	156
Dakin, R C	32,679	
Dalgarno, M M	32,855	367
Danallanko, L K	35,508	1,082
Danderfer, R J	57,260	1,420
Dare, D	46,818	3,736
Datoff, S M	30,870	
Davidson, G	33,127	734
Davidson, J W	75,878	604
Davidson, N A J	32,774	768
Davies, G	36,207	4,409
Davies, S	33,619	104
Davies, V A	40,042	525
Davis, L W	50,720	5,003
Davis, P C	39,264	2,714
Dawes, J M	37,562	2,697
De Burger, R J	77,173	14,507
De-Goutiere, A M	32,816	2,939
De-Haan, J W	33,591	
De-Silva, R	34,128	1,752
Deaville, B D	43,294	1,861
Debeck, E P	30,912	1,913
Deines, D K	32,672	1,310
Demontigny, O J G	35,228	260
Den Boer, A M	35,852	2,146
Dennis, D	35,128	4,394
Denny, L D	32,680	569
Deosaran, H	32,690	762
Derksen, L G	31,361	2,093
Deshaw, W E	38,689	1,865
Dhillon, H	30,914	177
Dickerson, B	46,578	1,243
Dinsdale, J W	36,055	462
Dirks, W	42,571	944
Distasio, M	39,666	9,580
Dobbs, K D	34,764	794
Dobbyn, B	30,727	1,814
Dobell, M	46,068	3,109
Dodds, J D	36,055	1,994
Doering, A M	32,818	2,020
Doherty, A	33,454	
Doherty, M G	42,274	4,991
Donovan, C	67,901	6,878
Dorval, M E	39,395	5,681
Douglas, B	32,583	144
Douglas, P	46,225	
Douglas, W	47,064	3,587
Downie, W J	31,725	3,814
Downing, M J	36,334	1,294
Dowswell, B	35,608	513
Draeger, T M	36,997	1,677
Drake, M E	40,365	8,906
Dreger, R A	33,614	574
Drinnan, M V	30,014	
Dubois, F	36,200	96
Dubois, P	33,549	353
Dufresne, E E M	31,249	5,042
Dumont, J C	35,820	3,358
Dumont, R D	32,954	121
Dumore, S	35,719	1,622
Dunbar, R	30,842	879
Duncan, M M	36,202	310
Dunderdale, M	30,346	805
Dunford, B J	39,771	2,448
Dunphy, L C	33,130	
Dutchak, S J	32,965	1,920
Dwyer, C A F	30,835	
Dyck, I N	40,346	1,265
Dyrland, J L	44,771	5,745
Eales, B J	39,577	4,734
Easy, F F	36,831	528
Eaves, D	43,495	6,951
Eburne, P L	34,601	2,908
Eby, R	30,805	575
Edwards, O	30,315	3,023
Edwards, W B	55,929	493
Egroff, P A	32,944	432
Eirikson, P	39,762	576
Eis, C C	35,720	2,342
Eisner, M	34,501	1,656
Eldridge, D	31,027	
Elkerton, J L	30,744	1,979
Elliot, I M	36,093	329
Ellis, D	31,960	1,226
Ellis, L	45,463	9,133
Elwood, R K	83,802	2,171
Emerson, B	58,357	1,785
Eng, E S Y	36,502	
Epp, L M	32,816	2,710
Erb, N	35,653	3,024
Eredics, I K	36,895	11,343
Erickson, C J	30,005	
Erickson, S	30,925	2,264
Etches, R B	33,293	5
Evans, J M	34,559	6,240
Evans, M B	30,155	
Evanuk, J P	42,947	
Eves, W E	39,264	6,445
Ewasew, W T	46,394	
Ewing, L	41,927	31
Fairbrother, J	44,903	2,699
Fairburn, K D	50,100	10,992
Fairley, B	32,176	
Falconer, D C	40,423	3,630
Falls, L J	41,675	1,526
Faris, S V	32,756	555
Farley, M	40,800	1,315
Farrally, V	37,498	6,260
Farry, J B	50,855	429
Fatin, N	44,205	1,947
Fee, A R	30,231	792
Fehr, K L	33,069	
Ferrari, R L M Dr	30,195	283
Ferris, R T	35,607	419
Fidler, W G	36,513	
Fish, M	33,883	1,024
Fisk, R	85,293	2,047
Fitzzaland, R	62,086	3,260
Flannery, B M	32,019	
Fletcher, L M	51,259	5,583
Fletcher, W A	60,328	13,057
Floren, M A	37,198	
Fogal, D	30,892	
Ford, E A	88,072	350
Foreman, R W	37,766	1,405
Foulis, B C	36,691	888
Fowler, V E	35,722	2,251
Fox, E M	38,290	
Fraser, M R	31,615	1,618
Fraser, N J	37,655	1,202
Freeman, N M G	32,017	116
Friesen, B J	32,718	1,145
Friesen, M M	36,334	2,882
Frizzell, S	36,060	2,556
Froese, H	30,624	2,743
Fuller Jr, C C	33,854	341
Fullerton, B E	32,919	2,730
Fullerton, S	34,723	537
Fulton, L J	36,989	2,312
Fung, C	39,546	349
Gabert, J A	39,374	2,841
Gabrys, J B	48,906	367
Gagne, J C	36,955	190
Galambos, M	52,040	
Galbraith, J	32,814	348
Gamble, M A	39,418	6,837
Ganong, J E	59,011	8,947
Gardiner, C	31,658	223
Gardner, I P	38,296	1,413
Gardner, L F	36,865	782
Gartrell, C	32,762	12,025
Gaucher, C E	46,203	5,047
Gaunt, B E	32,771	3,197
Geary, K	34,987	5,233
Gee, B C	59,515	15,517
Gentleman, G E	36,755	2,388
George, D M	46,786	1,665
Gerdes, E L	51,832	7,543
Getz, R J	33,194	296
Gibb, J E	34,322	2,047
Giblak, H M R D	36,268	1,428
Gilbert, D E	64,046	8,248
Gilbert, M	42,923	8,345
Gilchrist, P E	47,484	2,144
Gill, K G	33,478	
Gill, N	32,359	576
Gillan, A A	30,822	217
Gilliard, J A	39,264	2,892
Gilmour, H	35,125	2,845
Gleeson, M	33,986	
Gleusteen, J	36,334	2,052
Glover, M E	42,647	
Goglin, M J H	32,889	190
Goheen, J P	34,818	
Gondek, V	35,705	356
Good, A H	31,697	3,058
Goodliffe, M J	33,747	223
Gordon, M U	34,250	
Gorseth, E A	32,541	
Gracey, R	37,408	2,127
Gradnitzer, M M	41,432	4,073
Graham, D	40,445	3,762
Graham, D R	34,076	1,316
Graham, W M	36,884	2,679
Graham-Cumming, A E	40,890	956
Graham-Cumming, S C	36,200	150
Gram, C A	35,065	1,521
Gray, A S	63,182	5,241
Gray, B	68,669	4,284
Gray, G	35,706	1,373
Gray, J E	59,936	5,436
Gray, M E	44,908	4,518
Gray, P F	30,835	51
Gray, S	45,745	2,513
Green, J	36,892	2,062
Green, K P	35,691	3,068
Greenberg, D	45,680	7,832
Gregory, G	35,673	447
Gregory, R A	36,044	3,270
Greig, L V	32,732	476
Griffin, J S	32,462	538
Griffiths, L M	31,549	
Grimsdell, R S	41,245	5,091
Grover, R	31,246	
Groves, J M	38,649	168
Grskovic, J	31,224	
Grunert, B A	36,860	1,480
Guasparini, R	73,457	6,091
Guest, J L	35,484	1,494
Guild, M B	32,566	122
Gunn, A	31,411	
Gunther, D	42,400	4,875
Gusola, D J	30,523	
Gustafson, E E	35,720	1,724
Guyton, T E	36,925	7,389
Haazen, D S	57,066	4,877
Hackett, B	32,533	860
Hadden, S M D	36,253	2,505
Haddock, V L	33,166	
Haden, M G	37,090	
Haggerty, M M	32,816	
Hague, D C	30,642	4,845
Hairsine, G F	36,754	2,189
Haldin, C J	39,231	
Haley, C A	33,798	3,799
Haley, J	31,250	435
Halko, L M	35,720	291
Halldorson, H L	32,665	
Halsall, M J	43,183	11,494
Haluschak, M E	41,862	2,214
Hamdi, R D	38,757	306
Hamilton, A	34,416	4,386
Hammett, L	31,152	1,533
Hammill, C B	36,964	1,469
Hannah, F J	47,514	266
Hanson, M	31,746	2,335
Hardwick, M	30,854	1,842
Hardy, B J	32,454	1,203
Hardy, T B	36,444	273

MINISTRY OF HEALTH
– Continued

	Salary $	Travel $
Harnadek, M	34,452	3,798
Harper, E D	32,816	248
Harris, J N	30,835	1,406
Harris, M R	44,175	10,599
Harris, S J	35,459	
Harrison, G M	31,026	426
Harrison, Y M A	38,945	2,023
Hart, G N	45,156	1,278
Hart, R N	31,943	5
Hartman, N K	32,690	653
Havelka, M	31,366	2,698
Hawkes, R B	38,945	
Haynes, W A	32,389	173
Hayward, R S	32,021	1,464
Hazlewood, A	54,920	12,205
Heavenor, D	35,902	1,144
Henderson, C	86,556	9,836
Henderson, C J	32,816	1,940
Henderson, S	35,220	
Hendy, C S	35,687	56
Herbert, J D	58,862	7,569
Herchak, R H	43,368	1,364
Herriot, W D	35,759	1,664
Herron, M	35,720	1,269
Hess-Dolgin, R	34,045	996
Hewitt, M	31,027	833
Higenbottam, D M	37,209	8,828
Higgins, C M	40,281	723
Higgins, J F	80,866	15,428
Hiland, P A	31,570	713
Hill, K A	32,786	
Hill, L	30,806	142
Hill, M E	39,130	2,832
Hill, M G	33,423	2,804
Hill, S	35,743	1,909
Hills, B G	41,020	1,980
Hislop, M W	62,591	4,061
Hitchman, H	38,904	957
Ho, H B C	48,176	72
Hoberg, A E	32,566	2,347
Hocker, P	33,049	2,212
Hodgson, W M	41,406	4
Hogg, E R	36,128	1,420
Hogg, L L	34,452	1,677
Holland, G A	36,121	958
Holland, R D	31,026	245
Hollander, M	52,304	3,640
Holmes, M A	38,630	
Holt, W H C	81,426	3,215
Hoover, M E	48,019	1,965
Horncastle, J R	38,334	614
Horvath, M R	35,074	183
Horvath, S M	47,514	72
Hosein, B M	46,036	497
Houston, D L P	35,818	1,517
Howe, E J	30,303	
Huddleston, F D	34,710	
Hudson, L J	33,581	3,548
Huebner, H	41,657	855
Huesing, J E	32,379	356
Huff, L L	40,345	826
Hughes, D I	32,370	1,207
Hughes, J	30,467	
Hughes, N	32,447	1,427
Hughes, S M	32,816	
Hui, K S	32,674	
Hulse, J	33,405	
Humphrey, D J	32,238	48
Humphries, L A	33,720	287
Huning, D G	31,878	1,059
Hunt, A T G	32,690	1,410
Hunter-Oglow, S M	44,275	3,386
Hurley, M	40,409	1,745
Hurmuses, P	30,496	1,705
Hurst, R A	35,592	1,215
Husain, Z R	32,566	
Hutcheson, D A	32,761	1,637
Hutchings, D S	32,837	4,162
Hutchinson, A R	84,301	5,735
Hutchinson, M V	35,720	
Hutton, J A	35,608	2,747
Hvozdanski, M	30,839	16
Hyslop, D	37,544	3,162
Ibbitson, D	30,640	
Inness, S	31,072	623
Ip, S W C	30,465	
Irwin, M A	44,880	844
Isdahl, C A	33,743	386
Iserhoff, F	35,852	1,054
Jacobs, L A	33,572	
Jakobsen, M D	33,555	1,399
Jamal, K	35,268	830
Jamieson, C G	37,337	4,181
Janeway, P M	36,860	1,644
Jarvis, D L	35,589	1,558
Jeffers, R L	39,760	2,067
Jenkins, C A	30,764	
Jensen, K K	35,016	1,512
Jessome, L M	35,074	
Jessop, J	38,410	
Jessup, F T	53,884	6,748
Jeter-Krasnikoff, M	33,766	1,098
Johnson, C	35,720	1,965
Johnson, L R M	37,255	1,078
Johnson, S A	52,232	230
Johnson, S J	44,829	469
Johnson, T M	32,563	
Johnston, K	35,135	456
Johnstone, F W	30,828	277
Jondahl, J R	34,436	1,889
Jones, B A	33,405	2,945
Jones, C J C	34,881	2,715
Jones, E J	45,627	936
Jones, H D	70,012	275
Jones, K	32,387	3,918
Jones, S A	36,202	383
Jordan, G	30,824	212
Joseph, E	35,504	
Joubert, K V	32,659	1,106
Kaay, J A	31,998	150
Kalinovich, N L	35,852	3,120
Kane, P W	48,432	350
Kane, S	36,997	1,151
Kanevsky, J M	35,623	25
Karlsson, B	36,307	710
Karu, L	30,589	207
Katagi, R	35,759	985
Keenan, A J	39,347	1,658
Kelley, E B	40,264	549
Kelley, J L	31,425	
Kendall, M E	35,270	1,181
Kenneth, S	32,906	
Kenning, S G P	79,185	2,536
Kenny, S R	68,988	7,460
Kerr, A S	52,497	637
Kerr, D	31,748	
Khan, M K	49,124	1,372
Kierans, W J	36,413	1,801
Kilby, T A	57,689	5,307
Kinnee, E M	35,815	2,112
Kirby, J	32,434	7,359
Kirk, R C	31,005	90
Kirstein, P M	30,968	1,904
Kiss, L	36,060	2,313
Kline, C	55,441	6,123
Klingspohn, D M	30,505	911
Klokeid, G W	31,837	4,558
Klughammer, R E M	35,711	1,027
Klypak, G A	39,601	20,776
Knapik, M M L	31,304	
Knauf, C	32,389	3,347
Knowles, L	33,599	
Koby, L	32,761	6,363
Koch, L	32,752	
Kolesnikoff, M	38,742	1,328
Kolodinski, E	37,566	2,033
Konasewich, H	44,193	173
Kopp, N A	30,927	
Kornder, L D	81,553	8,114
Kosior, E O	37,226	78
Kovacs, H I	35,759	1,348
Koyl, M C	41,225	4,898
Kramer, G D	39,697	1,365
Krebs, M D	40,778	892
Krishna, R	32,122	19
Kroeker, H	55,933	14,172
Krzyzewski, R	30,234	1,412
Kuepper, I L	35,720	
Kulkarni, S	31,366	3,567
Kumka, G W	31,008	1,636
Kyler, J H M	35,759	347
Lachance, R	36,187	2,272
Ladd, T W	35,531	
Lafleur, J L	32,620	
Lamoureux, P L	31,576	
Langer, S	32,531	1,119
Langley, D A	43,294	2,092
Langran, J P B	50,509	911
Lanki, R	32,295	
Lannon, V M	51,832	2,283
Lansdell, J P	40,539	1,589
Lapointe, E B	30,195	
Lasota, E A	36,260	234
Laursen, E G	39,457	16
Lauzer, J	31,012	
Law, N J	31,590	299
Law, S M	42,575	1,316
Lawlor, L K	32,488	4,627
Lawrence, E G	47,854	5,543
Lawrence, W J	48,503	2,873
Lean, T P	45,803	
Leaney, A P	30,809	196
Lebrasseur, S	32,492	778
Lebrun, L J	33,431	
Ledwidge, M B	36,789	44
Lee, C	36,359	2,000
Lee, H E	32,926	2,735
Lee, H K	35,552	32
Lee, J	48,324	
Lee, L	31,629	354
Leflar, M S	36,765	198
Leins, J	48,757	3,264
Leladhar-Singh, M J	33,216	
Lemiski, S A	41,449	2,931
Lennox, K W	33,179	585
Lerner, K J	37,408	538
Leung, J	33,681	562
Leversage, J	33,027	3,221
Lewinson, P W	31,230	
Lewis, G	31,651	
Lewis, M M	41,682	12,436
Lightbody, M A	47,788	2,071
Lindemann, R G	30,698	405
Lindgren, G M	39,508	281
Lindsay, D M	35,731	4,266
Linford, A	37,510	164
Linge, F R	45,971	
Linstead, M D	36,677	1,072
Little, A A	31,824	878
Little, E M	42,927	2,333
Little, S G	51,287	
Liu, Y T	34,525	
Livesey, R	36,350	4,736
Livingston, D L	33,285	258
Lo, P	36,329	1,995
Locker, W F	63,164	1,810
Lockie, N	33,009	1,877
Lockyer, J D	35,686	
Loewen, R J	32,167	92
Logan, D A	38,589	382
Logan, L D	38,634	161
London, D E	34,426	166
Loucks, A R	32,914	162
Lovelace, J C	70,100	7,754
Low, C	30,991	
Lowden, A G	82,883	7,404
Lowe, G R	49,093	18
Lowrie, S Y	35,705	1,955
Lowther, E V	36,334	2,704
Lucas, E	35,191	1,808
Lugsdin, J	82,560	4,467
Lyall, D J	33,727	288
Mabey, M P	35,604	393
MacBeth, V F	35,852	
MacCallum, R G	44,617	1,148
MacDonald, A B	31,175	144
MacDonald, C E	41,675	3,773
MacDonald, E C	34,909	2,331
MacDonald, J	31,101	144
MacDonald, J A	35,623	2,750
MacDonald, R	48,416	391
MacDonald, V	30,330	660
MacDougall, M R	41,612	4,041
MacElhinney, L M	32,816	
MacGregor, I J	35,720	
MacIver, C	41,153	5,024
MacKay, M	32,849	265
MacKenzie, C	30,089	
MacKenzie, D S	33,592	154
MacLauchlan, D E	36,107	1,185
MacLean, W M	53,262	4,830
MacMillan, R	35,899	3,932
Maddison, A E	36,972	1,486
Madill, D	30,373	314
Magee, P	30,407	1,172
Mahon, W B	38,175	147
Malen, L	32,753	242
Malleson, G	36,024	674
Malmberg, S L	35,752	3,513
Malowney, M L	35,785	1,897

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	Salary $	Travel $
Maltby, R	35,739	1,878
Manson, J C	30,313	
Maplethorp, P	35,852	45
Marcantonio, L E	47,117	4,451
Marchand, M E	32,816	329
Marriott, C A	35,803	1,032
Marsh, R J	64,411	4,915
Marshall, K A	33,401	1,290
Marshall, L E	32,626	2,928
Martin, J C	30,894	921
Martin, K E	31,338	78
Martin, L M	32,596	2,231
Martin, M A	48,843	5,278
Martin, M J	36,808	1,580
Martin, S C	32,779	4,074
Martindale, D	36,796	1,792
Martyniuk, D	31,941	2,152
Marwood, M E	34,038	666
Maryniak, G	36,334	3,409
Massey, S R	30,108	306
Mathison, J	30,381	
Matthews, J P	34,034	967
Matthies, L	36,997	1,466
Mattson, L R	33,537	2,218
Mattson, R	30,837	1,776
Mayer, F	32,837	2,641
Mc Arthur, B A	35,844	534
McAllister, K M	36,747	2,765
McBride, A K	44,990	7,477
McBride, D J	36,729	1,829
McCabe, P M	32,695	
McCaffrey, M J	30,231	2,704
McCaig, K W	31,049	
McCallum, J L	32,230	30
McCarthy, E	41,685	4,686
McCarthy, M	41,558	1,645
McCartney, M J	36,303	1,151
McCloud, P C	31,735	
McClughan, R M	36,334	2,963
McConachie, D	30,429	2,569
McConnell, I A	47,954	11,571
McDonald, C I	32,816	
McDonald, D C	37,280	282
McDonald, G F	35,852	3,140
McDougall, S	31,318	3,098
McEwan, P J	38,010	
McGann, H R	54,391	9,974
McGillivray, D L	36,707	2,130
McHallam, S A	32,561	
McIlroy, G	30,690	
McIndoe, K	31,803	734
McInnes, G B	37,036	11,376
McInnes, W O	41,882	1,967
McIntyre, S E	32,902	
McIvor, M	36,156	959
McKay, D J	35,670	1,675
McKay, E	38,205	1,402
McKenzie, A J	36,181	1,927
McKenzie, J P	38,747	1,542
McLaren, M	35,323	947
McLaughlin, J I	36,202	741
McLean, M L	31,802	48
McLoughlin, T	34,636	
McMillan, H A	35,759	2,799
McNabb, A E	30,622	161
McNabb, E	30,005	850
Mebs, M E	35,999	1,368
Meclaw, S M	36,995	3,386
Meekison, W G	83,208	3,730
Meierhofer, T V	32,695	276
Meiners, D J	35,623	1,167
Mensah, F A	32,077	
Mercer, G A	32,690	1,663
Meredith, B J	34,206	
Mets, D A	34,122	75
Metzger, D W	35,210	89
Meunier, C P	52,439	3,872
Middleton, G A	33,611	
Middleton, M A	36,019	749
Millar, E	35,938	
Millar, J S	64,964	9,543
Millard, C	37,674	17,650
Millbank, G G	45,102	2,747
Miller, A M	36,219	
Miller, J	32,521	72
Miller, K R	43,117	860
Miller, L D	38,813	1,480
Miller, M G	36,371	1,198
Miller, N	36,743	1,879
Miller, S	35,555	
Mills, J M	36,994	2,543
Mills, M M	35,908	
Millward, Y M	35,852	1,345
Milner, D	35,918	182
Minovitz, O	44,520	161
Minshull, H	32,012	
Mitchell, C A	36,432	1,004
Mitchell, E F	35,676	633
Mitchell, J	30,767	770
Mittler, B J	32,194	
Moffat, C A	33,290	2,496
Mogg, J M	36,200	700
Mohipp, A	32,004	
Mohr, C	31,625	1,835
Monterey, L E	32,978	856
Moon, P T	36,279	281
Moorby, K V	31,160	1,185
Moore, B L	30,215	4,762
Moore, J R	30,583	21
Moore, L D	35,739	1,512
Moore, P A	35,819	1,577
Moore, T R J	34,386	3,318
Moorehead, W P	82,725	5,268
Moorman, P	31,533	4,168
Morgan, C A	35,603	1,631
Morgan, R N	40,146	308
Moricky, B	50,567	559
Moricz, M	39,528	
Moritz, B L	35,734	2,274
Morley, A P	49,825	
Morley, D R	36,712	2,860
Morrison, C G	30,517	1,047
Morrogh, M L	31,961	2,496
Moss, R K	39,511	
Moxon, A L	35,902	1,649
Moy, W W	45,075	737
Moyes, E	44,482	626
Mueller, S A	34,127	
Mugford, M	36,771	1,089
Mulholland, E B	30,780	239
Mullen, D K	46,802	61
Mullin, J D	56,488	1,623
Mulrooney, M R	33,611	1,416
Multari, G	54,240	1,246
Munro, R A	63,170	1,454
Murden, D	33,137	
Murkin, S D	35,776	2,211
Muxlow, K L	36,533	1,000
Myers, B A	36,200	2,717
Myers, V M	41,617	1,220
Nagel, M M	33,555	411
Nakashima, L T	33,437	1,301
Nance, R G	35,831	
Natarajan, M	48,324	29
Natsuhara, R K	57,123	3,875
Neighbor, C L	32,452	5,753
Neil, T O	40,899	264
Nelson, G J	37,107	66
Neville, J B	32,650	2,042
Newall, D R	37,705	1,913
Newton, T E	32,566	242
Ngan, P	39,564	987
Nicholl, T	34,741	
Nickel, R E	32,559	1,622
Nicol, W W	33,219	336
Nicoll, J M	48,707	6,587
Nielsen, A Y	32,816	
Nimmo, D W	38,525	
Nolte, R M	32,816	
Nordh, C	31,091	273
Norman, B R	31,493	2,673
Norman, V J	32,449	5,931
Norris, B D	33,702	282
Norris, S L	30,816	152
Northey, B A	30,119	914
Novak, M G H	31,317	
Nowlan, D L	36,850	206
Nugent, M	37,105	8,303
Nuttall, G	59,202	4,487
Nyberg, R	30,344	8
O'Brien, R F	30,822	1,060
O'Connor, E	36,511	281
O'Donnell, M F	32,787	15
O'Kane, C M	33,362	
Oberheide, R	48,719	
Oculto, C	34,449	
Ogilvie, V M	33,495	
Olsen, G	52,022	9,667
Oneill, J C	32,610	691
Orr, G I	36,334	103
Ouston, D E	41,998	4,938
Owen, D B	30,795	912
Owen, J I	33,607	3,678
Ozeer, S H	36,187	1,766
Paavilainen, J E	37,168	1,139
Padden, M J	31,416	
Paine, B J	31,266	1,523
Pallan, P	65,334	9,211
Palmer, E	36,200	1,643
Palmer, P C	39,738	97
Paranjpe, M A	33,127	236
Parke, G	41,627	280
Parker, C C	35,205	2,600
Parker, D E	39,234	969
Parkin, M L	35,703	2,166
Parkyn, J H	49,288	3,142
Parry, E V	32,801	
Parsloe, T D	35,287	2,358
Partington, L	35,720	2,393
Pastorek, W V	31,056	
Patterson, G E	33,112	1,333
Patterson, K E	32,816	
Pattison, D B	35,014	287
Patton, A M	30,006	754
Pattullo, H A	32,503	1,080
Paul, K E	34,249	557
Paulse, E R	32,778	
Paulson, S	35,429	3,287
Pearson, K M	35,623	3,096
Peebles, E P	35,753	2,124
Pellerin, W R	32,534	361
Penner, G W	43,622	4,739
Penrose, M L	37,066	3,046
Percy, J A	33,421	
Perrin, R	36,430	816
Perry, K D	32,325	
Perry, R J	35,868	
Perry, R S	33,054	935
Perry, W J	33,600	714
Persson, S L	34,959	1,516
Perunovich, L	31,588	80
Petch, L M	36,964	1,748
Peters, H	35,516	1,425
Peters, T K	43,179	637
Peterson, R J T	50,818	810
Pettit, D	52,436	618
Phelan, C E	36,597	
Phelan, W G	37,461	225
Philion, J J	36,490	83
Phillips, B	50,712	2,709
Phillips, J	53,645	4,154
Phillips, J M	56,375	6,718
Phillips, K W	32,356	173
Phillips, V D	34,389	
Phillipson, J	30,604	
Piercy, F J	32,001	233
Pinhey, C	42,117	3,638
Plesko, S M	33,776	2,222
Pocock, G I	30,809	
Poirier, L J	35,338	1,909
Polowyk, M	35,720	478
Pond, M J	38,683	
Pope, M D	37,560	322
Porcher, J R	40,839	1,231
Posnikoff, S E	35,403	2,307
Potts, W C	30,746	
Powley, W E	35,720	840
Prance, M M	34,913	
Pratt, W A	46,863	1,010
Praznik, R W	36,489	
Preena, F S	36,903	
Prentice, N D J	42,343	
Preston, D	33,854	306
Prewett, I C	32,219	506
Price, C B	30,835	3,238
Priebatsch, V	31,534	2,270
Proctor, E	44,736	
Prosser, B	32,709	1,936
Proudfoot, D	35,637	2,656
Proudfoot, M M	36,103	1,442
Proznick, A M	34,546	2,294
Puller, P M	45,282	1,999
Pump, J	34,349	
Putman, J E	33,569	
Quinn, J C	35,623	5,458
Quint, S A	34,008	237
Quintrell, W P	34,244	
Quiring, M	39,809	10,510
Rabuka, L I	32,816	1,926
Radford, E	34,877	4,907

MINISTRY OF HEALTH
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	Salary $	Travel $
Rae, L I	37,705	3,374
Rahtjen, P A	33,486	754
Rainey, C A	47,283	303
Ralph, I	32,695	3,034
Ramer, D	46,953	3,750
Ramsdale, E P	31,377	65
Rana, P S	30,742	
Ranches, C Q	31,462	
Rankin, J M	35,720	984
Ransford, W W	30,270	
Raun, R M	33,135	3,100
Ray, J E	35,632	2,762
Read, D	31,369	1,128
Read, D V P	44,942	4,479
Reano, D J	35,720	1,515
Rebkowich, M N	36,865	819
Redford, J W	47,515	742
Redgrave, C	31,284	2,187
Reid, D E	36,980	1,655
Rekart, M L	87,035	9,747
Rempel, S	31,433	1,928
Remple, S K	49,356	6,656
Rendle, G A	48,885	244
Reynolds, J M	36,334	2,093
Reynolds, P J	92,956	2,665
Richards, H M	81,347	12,360
Richardson, E J	35,008	
Richardson, J A	55,346	7,895
Richter, L D	30,233	3,610
Riddell, I M	35,852	1,621
Ridge, P	31,362	913
Rigg, M	36,565	2,081
Ripley, G L	36,202	
Ritchie, L S	34,828	2,415
Roark, T D	34,452	3,635
Robbins, D L	30,111	
Robertson, G H	41,459	3,166
Robertson, L S	35,703	2,622
Robertson, T	31,097	
Robinson, A L	30,043	
Robinson, J K	31,424	
Robinson, M A	30,111	
Robinson, R M	30,818	252
Rogers, B A	36,997	
Rohan, H J	35,852	2,590
Rolls, B A	36,334	1,787
Romain, W A	38,650	
Rose, E K	31,011	
Rosenau, B H	31,976	72
Rosequist, G	32,816	495
Ross, A	32,559	2,594
Ross, A F	85,058	8,070
Ross, A L	31,977	1,896
Ross, R	32,229	2,692
Ross, S G	52,215	
Rothenberg, R G	52,504	
Rowlett, G A	36,334	1,786
Roy, G J L	32,512	107
Roy, M	32,444	162
Rudy, D A	32,816	115
Ruf, G	37,152	
Ruiterman, T	33,422	2,192
Runganaikaloo, B	35,885	
Runka, C	32,824	2,777
Rusch, L J	35,852	2,426
Rush, J M	42,960	1,318
Rushworth, D M	51,185	10,257
Rusnak, M	64,906	
Russell, D V	32,512	370
Russell, R W	35,470	839
Russell, T	57,473	8,694
Russell, W	36,039	
Rutzebeck, R	30,849	220
Ryan, C E	85,633	531
Ryan, H A	35,759	1,993
Ryan, J	32,212	2,808
Ryder, A C	30,405	1,334
Rzepa, J C	36,540	720
Sackville, D A	35,570	
Sadar, M R	37,935	71
Saladin, E	31,465	
Salisbury, D M	35,703	2,148
Salmond, F	31,116	
Samson, M	33,644	1,057
Sands, J R	34,523	
Sapriken, K R	45,553	849
Sarac, B	33,153	4,358
Sargent, D R	46,826	989
Sasaki, R K	33,157	1,527
Saunders, S E	44,240	51

	Salary $	Travel $
Savage, B	35,818	2,577
Savage, C	31,304	4,234
Sawatsky, K	31,578	483
Sawracki, E A	36,135	69
Scaletta, G	32,566	1,829
Schellenberg, C	30,360	
Schick, R E	37,604	2,163
Schmidt, W	31,807	6,060
Schneid, A	31,450	
Schneider, D	81,406	8,159
Schneider, J M	31,008	1,119
Schnurr, F J	35,374	2,049
Schramm, C	34,464	389
Schumph, D	32,566	2,457
Schwab, B	37,865	801
Schwartzentruber, A	46,848	216
Scott, H	32,690	1,956
Scott, R L	37,862	1,685
Scott, R R	40,620	2,862
Scuka, A V	31,130	1,402
Seaman, M	31,949	827
Seed, D	40,202	1,557
Sehmi, N S	47,971	6,146
Sekhon, P	37,480	519
Sellers, W J	36,334	1,788
Selwood, W E	36,428	
Senft, L	32,242	2,410
Senum, S A	39,873	1,576
Setzer, L	39,252	
Seward, T L	40,643	
Shames, P L	37,431	1,471
Shannon, J S	32,184	736
Shapira, A E	32,874	
Sharer, J W	32,978	1,000
Sharpe, D S	32,816	
Sharpe, R M	32,737	
Shaw, C	39,396	
Shaw, D B	32,324	
Shaw, M A	30,346	2,462
Shaw, P	34,881	102
Shelley, N G	33,118	1,510
Shendruk, S	31,374	3,080
Shepherd, C I	34,355	1,150
Sheppard, L	30,835	607
Shewchuk, S E	35,531	1,379
Shewfelt, Y R	35,662	
Shill, B K	41,846	600
Shinto, M M	49,250	4,842
Short, P J	36,617	59
Sidky, A Y	60,526	
Siemens, R A	34,653	
Siempelkamp, W E	34,161	
Siggers, K T	30,450	2,163
Silbernagel, M P	46,247	876
Silver, M R	36,078	111
Simister, S	38,155	495
Simmie, E M	32,915	
Simpson, C J	34,546	1,938
Simson, S G	31,553	1,336
Sinclair, O M	48,174	525
Sinclair, P M	36,755	3,181
Skodiak, N C	30,230	
Skulmoski, A L	37,004	12,410
Slevin, S	31,513	
Slobin, P	30,236	408
Small, D A	36,593	
Small, G W	39,645	147
Smart, J E	43,028	997
Smekal, D	48,584	
Smiley, J	32,672	2,666
Smith, A	33,102	1,488
Smith, A M	32,816	638
Smith, D	35,323	1,744
Smith, G R	44,270	5,920
Smith, J	50,434	991
Smith, J H	81,926	2,698
Smith, J M M	48,535	98
Smith, M J	31,204	
Smith, N D	30,702	
Smith, P H	32,645	1,084
Smith, P M	30,822	416
Snavely, C	30,769	3,966
Snow, L	30,472	
Snyder, J C	36,408	2,542
Snyders, H	33,505	
Sobolewski, A	32,297	534
Sorban, A L	33,014	50
Sorin, D G	32,346	1,756
Souza, J	30,090	1,940
Spearing, J C	33,110	1,988

	Salary $	Travel $
Spence, C R	94,069	3,873
Spencer, B	30,950	4,250
Spencer, B A	32,811	1,503
Spilsbury, L H	34,061	21
Springall, C	31,236	
Spurrell, J	36,325	
St James, D A	31,092	
St Paul-Butler, K D	33,394	
St-Aubin, M	30,322	
St-Denis, R J	39,294	103
Staddon, N	36,038	165
Stadel, S L	36,997	2,073
Staff, A E	32,941	1,499
Stang, M A	40,260	7,587
Stanger, C D	42,155	546
Start, E	36,334	1,407
Stefura, E	30,723	464
Stein, B M	53,071	8,303
Stephens, M A	32,566	1,592
Stephenson, C J	33,269	6,063
Stevan, R D	32,552	3,114
Stevens, B	32,499	523
Stevens, K W	35,852	2,058
Stewart, A R	30,194	
Stewart, C E	34,306	623
Stewart, D I	38,972	3,447
Stewart, S R	36,306	1,777
Stewart, W H	33,585	
Stickney, M R	33,342	2,262
Stigrad, F Y	32,910	
Stinnett, M	35,613	1,586
Stirling, J C	36,021	1,076
Stoddart, R	39,238	2,285
Stokes, B W	34,129	183
Stone, G C	40,958	1,751
Stone, J A A	37,290	2,176
Stone, M E	33,444	
Storbakken, L	35,890	486
Stott, J	30,665	1,110
Stroh, C	53,813	2,090
Strohmaier, R M	41,035	639
Stroup, D	30,406	1,129
Sullivan, T J	31,090	
Sun, M	32,657	2,270
Sunga, A	36,560	913
Surkes, S	49,933	1,308
Sutcliffe, A	35,739	44
Sutherland, F E	35,594	
Sutherland, L	34,596	1,324
Suwala, D	52,663	6,916
Suzuki, D H	34,796	
Suzukovich, H D	38,665	
Suzukovich, R W	34,169	
Swanson, L R	34,022	388
Sweet, J G	32,816	1,911
Swindell, D V	34,144	366
Sykes, C M	31,805	
Syssoloff, L I	45,102	1,025
Tak, L D	30,516	96
Takahashi, W	36,379	1,323
Talarico, J	35,047	1,787
Talson, M N	34,150	344
Tan, P T	39,671	
Tassonyi, D I	38,481	1,687
Taylor, A G	41,158	
Taylor, B L	40,531	1,646
Taylor, C M	36,334	58
Taylor, M S	31,480	7,047
Tayob, S A	32,509	
Teeple, A M	30,055	1,563
Temple, D E L	47,824	
Temsland, A	31,590	1,660
Therkelsen, E M	35,705	1,853
Theuerkauf, M B	33,521	110
Thiessen, M	35,852	1,366
Thomas, C E	32,214	
Thomas, L	35,626	5,539
Thomas, P	32,413	
Thompson, J S	31,332	2,004
Thomson, J P	35,040	2,491
Thomson, M E	39,528	981
Thorpe, J S	32,376	
Thorpe, W H	44,800	1,452
Thurley, J M	32,816	
Tibando, L	36,997	1,550
Tidball, P E	81,492	3,493
Tilby, P J	45,321	505
Timbers, G H	44,838	6,639
Tinckler, E	36,030	482
Tinley, M	35,822	1,070

MINISTRY OF HEALTH
— Continued

	Salary $	Travel $
Tod, L J	32,672	2,614
Todd, B S	34,198	833
Tones, J A	46,492	3,853
Tong, T T Y	30,952	153
Tonn, H J	35,543	1,647
Torrison, D A	54,509	3,162
Traviss, M R	39,566	4,285
Treby, C E	36,059	829
Tree, C	32,566	3,799
Tremblay, D M	30,293	1,231
Tremblay, M M	33,265	2,385
Tremel, N A	33,997	1,307
Tremere, R L	36,266	
Trewella, J M	36,306	561
Trimmer-Bahmen, B E	35,848	3,434
Trites, J	31,861	
Trotman, A D	35,171	274
Trowsdale, H	37,939	383
Truant, E W	36,860	1,065
Truelove, L S	31,159	
Trueman, D M	32,816	53
Trustham, A A	33,925	1,512
Turk, S M	33,863	392
Turner, J J	35,051	1,287
Turner, R D	46,451	2,534
Turner, T	33,626	204
Tymchuk, C A	36,334	1,392
Tyson, S	35,474	812
Udchic, H V	45,102	1,535
Uh, S H	36,490	328
Ulrich, C H	31,625	55
Underwood, R	34,807	3,684
Upton, H G	30,303	
Uren, M	31,150	2,916
Urlacher, M F	42,145	535
Ursel, F	32,690	1,857
Urstad, H	30,012	
Usborne, B B	37,900	3,319
Utendale, K A	37,566	4,242
Vaisto, H I	37,772	1,387
Vale, R H	58,229	2,312
Van Rhyn, B J	35,604	548
Van Steinburg, L M	32,849	546
Van-Nieuwkerk, J	30,952	1,832
Van-Staalduinen, G	37,688	
Vanderheyden, G	30,633	5,114
Vath, B D	34,452	3,166
Vincent, D	34,772	1,102
Vogan, M I L	46,358	3,578
Vogel, L	37,601	8,926
Volpatti, D	37,726	939
Von Maydell, I	39,012	4,133
Vroom, R W	42,274	167
Wagner, M M	35,458	
Walker, F B	38,008	7,138
Walker, J L	30,105	1,389
Walker, N R	36,860	89
Walker, V M	38,570	
Wall, A S	30,720	202
Wallace, D	31,955	873
Wallace-Vivian, L	33,547	360
Wallin, M R	32,695	147
Wallin, S R	31,736	1,195
Walls, C S	34,513	
Walsh, J M	35,619	2,639
Walter, J	32,548	1,020
Warburton, R	39,212	219
Ward, D L	33,954	22
Ward, K T	35,943	242
Ward, S	30,000	297
Warner, J A	43,232	
Warren, K B	34,538	1,258
Wasson, S D	31,585	85
Watson, E	35,566	
Watson, K E	36,861	1,762
Watson, M P	35,101	919
Watt, E	30,116	
Watts, C D	33,036	1,344
Watts, J	31,302	2,595
Watts, W J	41,758	778
Way, H	30,601	2,464
Wearing, P	41,166	7,510
Webb, K	31,133	1,864
Webb, M L	81,271	5,043
Webber, W G	32,111	21
Weicker, D J J	46,391	13,859
Weisbeck, E M	32,421	1,696
Welch, L	35,435	2,397
Westfall, A J	37,418	1,136
Westlund, M	35,720	2,263
Weston, W D	66,805	297
Whalen, D W	31,690	
Wharton, D A	31,703	
Wharton, N M	31,682	
Wheatley, E	39,212	1,811
Wheeler, M E	34,838	209
White, A V	32,857	557
White, M A	43,769	6,167
White, R G	34,452	1,052
Whitehead, P F	33,279	2,892
Whiteley, A	33,532	2,591
Whiteley, R J	30,921	3,018
Whittaker, A J	51,692	172
Whittingham, J	33,029	515
Wick, B J	50,627	5,403
Wiechmann, P	37,536	
Wiedeman, F V	38,856	8,269
Wigmore, E J	44,300	944
Wilcox, L G	31,501	2,446
Wilkie, M R	33,224	
Wilkins, C M	35,608	1,737
Wilkinson, D	83,225	1,447
Wilkinson, J	36,086	1,407
Wilks, D M	38,582	3,931
Williams, B	32,603	666
Williams, J M	35,360	646
Williams, L J	33,236	2,736
Williams, R A	32,878	1,068
Williamson, J	30,112	271
Willoughby, B A	34,695	4,655
Wilson, D L	34,416	7,349
Wilson, E	34,417	2,082
Wilson, J	47,136	1,835
Wilson, P	30,644	
Wilson, P E	39,746	301
Wilton, L D	37,728	
Wing, M J	36,334	979
Withers, E W B	34,464	718
Wolfe, A	32,817	1,904
Wong, J M	31,748	360
Wong, K C	48,324	
Wong, M	32,717	929
Wong, N M	37,054	
Wong, Q	30,824	
Wood, J E	34,893	
Wood, S M	40,409	3,196
Wood, V	30,782	
Woodward, C R	36,216	265
Woodworth, E M	36,336	
Wootton, M J	44,800	1,793
Wotherspoon, M A F	34,866	
Wowk, L	35,852	3,451
Wright, J E	36,106	1,837
Wright, M M	32,747	521
Wyatt, V M	35,551	2,916
Wynne, E J	45,282	674
Wyzinski, M A	36,997	1,566
Yates, C	30,503	2,563
Yates, S A D	32,819	741
Yee, J S	31,447	1,512
Yeung, A Y H	32,473	
Yochim, P V	37,424	862
Yodogawa, A J	36,096	1,869
Yolland, P	31,544	1,276
Young, J C	30,736	680
Young, J T	30,215	4,902
Youngberg, G D	36,291	2,137
Zapp, R O	62,146	11,176
Zender, H B	35,855	178
Zimmerman, S M	37,566	961
Zoltan, T T	34,452	3,012
Zulkowski, E	53,902	1,887
Under $30 thousand	100,428,214	18,434
Accrued Pay	(2,445,086)	
Emergency Health Services	33,963,531	
Transfers	(1,088,436)	1,192,427
Unallocated benefits	36,640,962	
Totals	224,198,850	3,899,210

MINISTRY OF INTERGOVERNMENTAL RELATIONS

	Salary $	Travel $
Rogers, Hon C S Minister	17,986	9,531
Plecas, R S Deputy Minister	62,472	17,123
Smith, M H Deputy Minister	296	
Anholt, G J	41,094	488
Carragher, W E	35,652	1,239
Clark, P H	53,905	2,148
Denhoff, E A	44,247	14,524
Dodge, I D	36,410	546
Eraut, C B	40,151	2,219
Filmer, A	30,992	4,617
Finlay, W M J	43,925	
Gillespie, N K	34,387	670
Green, B J	37,642	1,140
Greenman, M	36,604	1,275
Hardy, R L	38,424	283
Johnston, D R	36,850	1,067
Jones, B R	31,360	
Lussier, G N	31,634	157
MacCarthy, S P	32,490	898
Mann, R D	43,187	1,070
McEachern, R E	46,524	1,929
Mikasko, D D	41,084	2,257
Montgomery, R	44,626	2,284
Moser, G A	56,260	2,670
Myers, R J	39,201	868
Nadeau, E F	31,542	46
Pollock, A A	35,666	198
Price, G D	36,666	425
Raymond, A M	36,614	1,187
Robbins, S L	33,970	850
Ronse, E J	35,171	267
Sillito, D M	37,936	9
Smart, W R	46,170	
Stockton, P	41,623	1,129
Sures, D G	33,566	
Taylor, M H	36,209	
Vakil, T F	43,275	380
Wood, G E	36,411	2,870
Under $30 thousand	1,245,196	18,973
Transfers	(2,685,358)	(95,337)
Unallocated benefits	(2,060)	
Totals	0	0

MINISTRY OF LABOUR AND CONSUMER SERVICES

	Salary $	Travel $
Hanson, Hon L F Minister	33,664	11,604
Doney, R L Deputy Minister	45,200	15,181
Rhodes, F A Deputy Minister	33,947	3,030
Leslie, G D M Deputy Minister	19,637	894
Addison, H M	32,389	1,677
Ages, D S	39,251	2,575
Akam, L H	45,962	2,191
Albertini, K E	85,132	2,679
Andersen, D E	52,735	1,283
Anderson, J K	32,181	9,786
Andison, A	41,419	3,933
Arnold, J	32,200	4,723
Arseneau, R J	51,331	2,595
Athwal, S	32,181	
Atkinson, H F	54,350	6,331
Auerbach, W I	56,544	3,455
Ayers, K J	40,494	16,651
Aykroyd, C D	46,166	2,578
Bainbridge, C G	42,737	3,579
Baldwin, T N	32,266	1,090
Ballantyne, I A M	32,058	199
Barr, L R	36,733	3,425
Barrett, J	50,512	
Barrows, R A	46,080	467
Basiren, F E	46,884	703
Beeby, W I	43,280	1,922
Bellman, L R	44,492	4,167
Benson, D T	59,887	10,497
Bieller, B	35,183	3,166
Boness, G K M	42,854	77
Bozzer, R	43,934	4,746

MINISTRY OF LABOUR AND CONSUMER SERVICES — *Continued*

	Salary $	Travel $
Brown, P A	35,547	1,343
Burrell, E	36,920	2,359
Cahill, C D	41,535	3,267
Calderwood, G J	42,854	123
Campbell, H M	45,436	5,312
Campbell, L J	43,737	1,152
Carl, V R	42,407	4,741
Chapelas, J A	68,599	1,024
Chaworth-Musters, P	33,480	1,593
Chiu, S S	30,942	8
Chung, L	31,345	
Clark, M W	48,877	156
Clements, R J	34,813	3,864
Cook, P H	37,411	1,970
Copeland, K R	42,407	1,936
Corrigal, R B	43,126	1,573
Cott, D W	61,110	5,201
Couroux, R J	35,125	1,579
Crawford, M J	36,491	1,041
Cresswell, M E	43,052	492
Daniells, S E A	42,354	391
Danyliu, A D	37,717	1,943
Davidson, L A	31,312	1,339
Davis, R A	41,687	5,256
Davison, M	64,907	21,374
Denney, N J	45,436	4,919
Dennis, W H	44,492	2,823
Devine, A P	35,601	915
Dodds, T L	50,530	794
Driscoll, P T	43,454	1,965
Dunne, J R	37,498	5,130
Eamer, W J	42,837	3,379
Edgett, J R	66,315	2,433
Egan, L L	42,407	2,278
Elchuk, K G	46,836	2,355
Evanson, H D	32,453	2,358
Fairbrother, A F	32,181	1,419
Finding, C	38,341	1,661
Foote, C W	56,169	1,445
Foresman, E R	43,900	4,577
Gallagher, G B	89,749	3,510
Gates, S	32,016	454
Geddes, F G	47,661	1,501
Gelfand, M	56,544	2,224
George, G A	45,417	4,412
Gifford, B T	41,677	
Gilmour, C M	60,503	2,471
Glemnitz, P F	41,882	2,699
Goff, B J	72,612	1,615
Gornall, D W	41,503	3,000
Grady, M F	50,465	7,226
Graham, J L	40,983	1,951
Granger, S A	38,882	9,792
Greenlaw, B	40,037	725
Griffin, G A	35,769	766
Gudgeon, G K	30,809	
Guilbault, M	47,923	827
Hale, M G	41,687	547
Hall, J B	30,254	355
Hameluck, E F	38,810	1,242
Hanson, M	50,545	1,726
Hartshorn, G R	41,125	1,064
Heinekey, R B	45,436	3,822
Heywood, C G	74,308	12,094
Hick, W A	72,417	15,907
Hill, M S	36,873	1,363
Hochstetter, M	32,117	907
Howells, M E	46,182	827
Hudson, H	40,161	1,177
Hughes, H	35,539	1,674
Hughes, T M	37,866	2,287
Huhtala, M H	31,058	1,327
Ingram, I M	51,854	734
Jamieson, E C	33,747	265
Jickling, G W S	45,464	4,903
Joe, J I D	60,140	3,397
Johnson, J H	35,945	
Joli, L	48,593	1,414
Jones, P K	32,191	464
Jordan, J D E	39,415	2,171
Karabilgin, E M	32,266	
Karton, M	56,544	2,647
Kay, C	49,133	3,665
Keithly, N S	45,350	2,252
Kelly, J T	32,859	6,571
Kennedy, T J	56,544	4,265
Kimpton, R B L	56,544	3,336
King, M	33,514	
Kingman, L A	49,328	5,001
Kinzie, J D	33,432	270
Krell, R D	42,406	2,180
Langill, L R	44,685	105
Leblanc, J I	41,535	2,074
Lloyd, E K	53,493	3,339
Long, F R	61,984	6,838
Longpre, R S	70,680	2,751
Loudon, P N	34,851	2,161
MacArthur, D H	45,436	2,606
MacArthur, D W	32,181	2,391
MacDonald, E A	41,668	774
MacDonald, I	45,436	4,816
MacGregor, G	30,198	1,327
MacKinnon, D	34,650	1,424
MacLean, K J	38,013	1,349
MacNeill, C I	43,122	3,370
MacPherson, N W	37,411	1,440
Mahil, H P	42,407	2,275
Martin, W	43,421	1,547
McDiarmid, T E	44,665	2,395
McDonald, H	37,586	1,389
McEvoy, M P	34,050	1,239
McGovern, P	37,617	1,962
McGuire, R F	36,082	5,468
McKinlay, E M	37,941	2,279
McLellan, B A	45,436	5,015
Memory, C S	45,436	4,091
Millhouse, A T	34,980	968
Mitchell, M F	30,399	1,642
Miyazawa, J	56,544	5,304
Moore, G J A	42,949	711
Moore, P L	48,135	310
Morris, M E	41,179	4,351
Mullins, W J	42,980	1,483
Mullis, L J	32,107	2,620
Murray, J F	30,674	
Murtagh, E J	32,058	164
Nelson, D L	32,181	74
Nicholls, D R	33,478	414
Nitikman, R C	30,081	107
O'Brien, P M	33,707	3,418
Oliver, D W	47,081	605
Omstead, G	40,367	4,391
Otter, I A	56,276	2,429
Owsianski, E W	49,882	6,303
Paton, N A	70,680	1,343
Patterson, D C	39,130	2,100
Peain, W N	45,436	1,041
Petras, T	45,436	3,280
Pocklington, G S	32,121	1,103
Pollock, B L	40,998	1,735
Polsky, S L	39,603	280
Pomeranski, D M	41,535	4,637
Post, R W	32,266	551
Poulton, M J	49,775	4,745
Powell, E D	53,087	5,393
Prentice, T B	56,544	4,490
Purdy, W D	45,223	
Read, A W	45,436	5,714
Rees, A J	42,949	
Reid, D	54,349	14,649
Reid, S P	40,859	996
Renwick, R J	56,544	3,306
Robinson, N A	33,992	155
Rooney, E K	40,777	2,102
Rosset, C L	39,603	1,184
Samson, N W	44,485	4,131
Sanderson, M	32,362	
Schaeffer, I W	43,446	1,102
Schwarz, H W	55,287	3,254
Sibbald, E E	31,932	199
Sim, M L	52,934	1,085
Smith, F S	32,191	7,103
Smith, R E G	44,893	3,054
Smith, W J	32,154	1,972
Snickars, P G	32,266	5,781
Sollis, R P	110,304	5,596
Spooner, D W	45,436	3,412
Stackhouse, S	73,000	8,563
Stanton, P D	39,631	2,820
Stea, R A	50,465	12,863
Steel, D B	40,792	2,870
Steele, P M	56,544	3,001
Stevens, A	45,436	3,425
Stevens, R J	49,619	1,162
Stewardson, T L	32,181	2,304
Stewart, K G	77,651	8,043
Strachan, A	40,249	2,869
Strongitharm, G D	61,125	1,285
Superle, M N	41,292	2,777
Tait, T M	32,181	901
Tatchell, M G	30,594	6,239
Taylor, C M	48,228	5,603
Terry, A J	32,181	1,507
Thiessen, D B	30,563	
Thompson, E	39,415	2,165
Toogood, J R	63,113	9,663
Truesdale, L D	32,181	213
Tufford, I B	32,037	3,582
Turner, M L	54,349	4,383
Tweedie, R M	43,452	356
Van Doesburg, C A	33,194	1,908
Voynovich, M	34,787	3,676
Wall, E P	33,101	305
Wallace, M E	39,816	2,743
Watters, F R	41,102	898
Welbanks, D P	42,759	317
Wershler, E	33,419	
Whelan, O	38,810	7,548
White, K G	43,122	84
Wilkinson, B	30,927	
Wilkinson, M W	55,242	6,597
Williams, B	49,474	4,083
Williams, B E	42,531	2,156
Williamson, J A	56,544	1,472
Wilson, D J	53,087	10,894
Wonnacott, W H	37,965	981
Wood, E W	54,515	4,056
Wood, M L	37,705	506
Under $30 thousand	5,654,661	80,623
Accrued Pay	13,480	
Transfers	(199,211)	
Unallocated benefits	2,709,720	(9,337)
Totals	18,609,507	767,035

MINISTRY OF MUNICIPAL AFFAIRS

	Salary $	Travel $
Johnston, Hon R M Minister	33,664	6,764
MacLeod, K J Deputy Minister	12,849	2,272
Woodward, C H L Deputy Minister	85,772	15,400
Aaron, B	42,922	3,524
Ablett, D J	35,720	
Adams, K A R	32,617	
Adkins, D R	43,037	415
Adkins, K G	35,720	4,364
Affleck, J	45,576	761
Aitken, R D	33,029	386
Anderson, G R	69,404	3,998
Armstrong, G E	35,931	1,623
Atkinson, V	36,654	3,261
Ballard, D L	30,650	1,774
Ballard, W E	34,872	393
Barker, C R	40,079	22
Barley, R S	36,215	2,427
Bauerle, H J	35,720	1,302
Bawden, S E	31,526	
Beaulieu, E W	35,321	1,314
Bergstrom, K	35,721	2,276
Berton, R	35,720	196
Bishop, D A	35,584	255
Bishop, M D	39,883	5,177
Blake, D F J	35,014	
Bosma, N	35,720	8,805
Bradbeer, J E	38,502	6,326
Broderick, J R	56,383	5,366
Brugger, W	35,752	4,240
Buchanan, C S	43,272	
Bulmer, L J	54,620	1,504
Burr, D K	30,540	4,104
Cameron, I	42,828	5,283
Carr, F D	43,925	
Chandler, P E	42,814	7,970
Cherry, M G	54,063	2,935
Christofferson, R A	35,066	11
Clark, D R	42,297	124
Clark, E	41,097	4,998
Clarkson, H L	34,872	745
Coldwell, K W	44,303	4,569
Conway, D	33,194	780
Cook, G V	31,163	764

MINISTRY OF MUNICIPAL AFFAIRS
— Continued

	Salary $	Travel $
Cook, S G	30,650	5,398
Cooke, L C	32,612	
Coombs, R M	35,531	1,696
Cousins, B M	35,019	815
Cowie, W G	35,899	
Coyne, J M	35,720	310
Cull, E	44,459	492
Cumming, H H	35,720	4,142
Cunningham, H J	36,610	3,199
Currie, J C	70,649	6,098
Dabels, E R	33,234	1,823
Dacko, R M	35,720	3,214
Dahl, K H	32,990	782
Davidson, B	31,251	
Davidson, W B	57,913	
Daviduk, R K	35,708	
Davie, P D	38,923	3,052
Dennison, D R	30,803	
Dhillon, B	34,872	1,468
Douglas, W G	31,985	
Dow, J W	35,720	1,001
Downey, P A	34,427	
Dring, A H	38,998	3,210
Dumala, R	55,906	2,970
Dutcyvich, E	41,103	6,536
Eason, F W	35,720	1,083
Edwards, J W	32,086	
Eliason, R	33,928	
Engler, W	38,502	5,629
Espenhain, A L	33,941	1,179
Eurchuk, W J	34,872	1,632
Faulkner, M I	35,720	151
Fehr, R G	38,429	3,156
Fell, D J	31,325	
Ferguson, W J	53,538	675
Forrington, J W	35,720	2,653
Friesen, H K	35,720	32
Friesen, V	40,922	868
Fumalle, M J	41,192	6,716
Funk, H E D	39,309	
Gabriel, P C	30,849	
Gaudette, R W	32,788	
Ghosh, R K	36,583	
Gilbert, E A	33,213	3,757
Gilmour, W J	33,719	
Glew, W H S	38,502	1,690
Godsiff, M	34,838	799
Goldade, A M	39,563	1,987
Goldie, N D	40,246	1,299
Grassi, P	31,513	
Graves, V I	44,230	1,415
Green, B	30,303	
Greenwood, J R	35,729	1,105
Hailes, N T J	35,720	329
Hale, B A	35,720	565
Halliday, N A	34,686	
Halligan, F	38,502	3,124
Harker, G R	34,160	1,181
Harkness, G C	72,003	6,452
Harkness, M	31,073	894
Harvey, B R	31,319	
Hastings, N J	36,271	452
Hatch, R	31,725	
Haugan, E M	35,720	
Hawksworth, C D	44,548	1,462
Heidelbach, J	39,258	4,832
Hickey, R J	46,549	4,245
Hill, J M	54,067	3,256
Hilton, H M	49,247	1,302
Hokanson, A L	33,489	
Hopkins, W J	35,720	1,065
Housechild, W	36,453	7,997
Hunter, R G	35,720	2,645
Jablanczy, N P	32,691	2,311
Jackson, B H	33,920	416
Janzen, V P	35,720	4,247
Jawanda, B S	48,635	5,543
Jay, I D	35,720	5,481
Jessen, K H	35,720	4,044
Johnson, B A	31,359	550
Karlsen, E H	63,084	5,870
Kaye, K	51,681	354
Keller, L E	35,720	155
Keogh, J N	41,213	3,895
Kessel, G E	32,389	264
Killacky, I	33,314	1,506
Kinnee, R	36,318	5,006
Kirk, J	34,235	
Koinoff, S J	48,323	372
Laidler, D P	34,074	5

	Salary $	Travel $
Laminski, J N	50,819	7,777
Langdon, P	35,608	988
Law, J F	41,244	1,300
Lawson, J D	35,596	3,988
Layton, C W	35,720	853
Leach, M E	34,683	
Leadbetter, D B	35,863	159
Lessard, D J	38,502	80
Lessard, T	35,685	3,279
Lilly, V E	35,720	85
Luchin, L V	41,035	3,286
MacDonald, J H	40,267	1,820
MacDonald, J R	35,720	3,936
MacFarlane, W	35,720	4,246
MacGregor, A C	30,731	
MacLeod, K J	59,532	3,794
MacTaggart, A A	51,423	3,865
Maftechuk, T	41,192	674
Mann, T F	35,910	152
Marshall, G J	31,037	
Mast, R A	35,720	448
Maxwell, M E C	35,720	4,411
McAffer, G W	67,265	5,931
McCrimmon, N A	48,204	3,344
McDonald, D S	35,720	2,482
McDonald, J C D	35,014	690
McDonnell, J	35,720	411
McIntyre, I G	31,569	
McKay, W C	35,026	
McKellar, H	32,399	3,269
McKenzie, A J	35,739	3,553
McMullen, J H	52,939	766
Medforth, H	38,429	
Mellors, W G	35,720	4,228
Menzies, D R	34,178	81
Merz, A W	38,585	3,318
Mester, R	40,970	71
Miller, A R	50,377	5,585
Milne, R G	38,375	5,267
Mitten, R L	32,826	
Moran, J R	36,552	
Morgan, W E	40,387	
Morisette, D E	41,244	
Morris, D W	41,035	1,359
Mueller, H	36,559	5,572
Mullaney, R F	57,679	5,332
Murphy, J	34,050	4,757
Murray, L P	38,502	1,689
Musgrave, R G	31,093	
Myers, E R	35,720	838
Newton, P	51,712	3,063
Nicoletti, R	43,488	3,893
Nordin, H S	45,576	692
Norman, W W	33,923	809
Norsworthy, T J	35,720	3,735
Olafsen, R W	30,650	
Oliver, E L	40,462	4,479
Oliver, H G	35,761	
Osborne, A	43,060	1,085
Ostermeier, J R	33,455	
Paget, G D	49,931	6,303
Patterson, S	30,320	
Pentland, J E	30,803	
Perkins, R W	43,435	1,658
Peterson, E	37,585	218
Pickard, E B	30,170	1,985
Pickering, B	30,650	4,596
Pigeau, W P	35,081	8,433
Pitt, W F	35,720	653
Poeschek, G L F	38,502	1,472
Porcina, R A	35,720	337
Porter, R K	37,183	6,262
Priebatsch, P E	36,348	143
Quan, K F	31,254	1,088
Quee, J	41,713	1,663
Quin, A L	42,546	7,831
Rankel, K	35,729	5,470
Rantucci, M L	39,466	
Ravenstein, K	35,618	5,125
Reader, R H	35,170	3,704
Reynolds, K M	38,814	231
Ritchie, R S	36,524	
Roberts, E C	36,111	3,382
Robertson, A M	35,720	941
Robertson, J S	38,481	10,326
Ross, D W	41,000	1,273
Ross, E	37,199	3,505
Rounds, R	40,104	2,561
Salter, R A	35,157	2,480
Sandahl, N S	39,014	7,428

	Salary $	Travel $
Sands, H M F	35,720	2,852
Santano, L	38,502	1,458
Sargent, S J	35,720	1,369
Sawatsky, D J	31,516	
Sawchuk, D P	31,790	
Schwab, D J	31,389	
Seeley, J R	33,203	
Seminiuk, L J	56,770	1,142
Semler, D W	31,883	
Seran, P S	37,026	1,193
Sharp, C A	31,623	
Sheng, R Q	35,720	
Simmons, C E	31,533	413
Skehor, E P	32,250	13
Smith, D J	42,088	1,641
Smith, N A M	35,382	663
Smith, W J	35,574	2,444
Spicer, K E	35,720	540
Spouler, L J	30,688	
Sproull, H R	36,372	5,822
Stenning, B A	56,301	2,295
Stevens, D J	31,119	
Stewart, L J	32,083	862
Stone, K G	34,116	919
Sutherland, D G	32,660	664
Suttill, K J	31,986	
Svorinic, I	30,650	25
Sziklai, L	31,784	
Tamblin, A J	57,725	5,315
Tassie, W J	42,101	8,690
Taylor, E M	34,487	850
Thomas, M E	46,901	8,889
Thompson, E E	30,193	
Thompson, F J	52,856	160
Topham, H G	65,849	3,225
Torrans, W S	38,502	1,944
Touchet, D P	32,181	
Troughton, A J	35,121	900
Turley, R E	35,290	2,130
Turnbull, J G	41,244	7,230
Tuttle, R M	38,502	3,695
Van Der Horst, J M	35,686	85
Vokes, J B	43,173	3,323
Wainwright, J R	30,599	272
Walisser, B E	48,972	3,193
Walkden, H T	35,720	163
Ward, D A	32,878	
Ward, G A	52,296	2,340
Watters, W C	38,502	6,234
Westoll, G	35,313	5,730
Whelen, G E	61,161	
Wilde, R J	38,921	7,903
Willumsen, K B	43,450	1,782
Wilson, E J	43,699	683
Winnig, R A	41,081	5,085
Worthington, J	35,720	434
Wright, T J	39,275	4,218
Yu, V	41,244	72
Yuile, W J	40,607	229
Under $30 thousand	3,646,262	59,449
Accrued Pay	41,144	
Transfers	14,329	(11,474)
Unallocated benefits	2,708,948	
Totals	17,312,397	645,852

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Veitch, Hon E Minister	33,664	4,436
Smith, M H Deputy Minister	84,418	11,748
Plecas, R S Deputy Minister	286	
Abbott, L M	39,126	759
Adam, R B L	51,484	2,276
Adams, R L	35,758	
Addison, J B	35,484	4,151
Allen, G	38,151	691
Allen, L R	38,736	6,698

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — *Continued*

	Salary $	Travel $
Anderson, W R	48.004	3.564
Andrews, R E	31.128	
Armstrong, J L	34.261	427
Arola, F S	37.505	2.274
Atkinson, W C	32.337	
Baker, G A J	38.500	3.056
Bamford, G S	33.747	
Barnard, B E	53.092	3.702
Barwin, V	55.165	408
Baskerville, F M	45.594	3.129
Battisson, C A	30.366	
Battisson, P A	64.887	4.359
Beaulieu, N B	33.328	133
Beazley, R J	51.538	189
Beimen, D	33.261	1.710
Bender, R E	41.483	2.743
Bennett, G A	38.512	12.228
Bennett, N R	51.846	7.402
Berry, C S	35.565	1.941
Bertsch, G	30.253	
Blakemore, F E	34.426	44
Blatchford, D R	39.842	2.061
Blue, V J	33.752	7.493
Blunt, W R	33.954	22
Bodard, J	34.991	694
Bodnar, A W	49.816	4.515
Bonare, A J	51.455	6.621
Bovey, J	53.706	2.799
Bray, P D	43.206	7.005
Brewin, R L	52.886	4.208
Britt, H K	63.948	2.155
Brochu, R F	34.426	3.552
Browne, C A	30.384	1.226
Brunn, R J	31.203	
Bryant, P J	39.352	4.442
Brynelsen, K	33.818	2.379
Buchmueller, E S	30.880	31
Buckna, M A	36.108	2.419
Burch, R D	48.923	884
Burke, L P	32.556	
Butz, S J	43.183	2.706
Byers, B M	32.760	892
Callow, R E	34.510	
Calve, P E	35.669	
Cam, A A	38.461	702
Cameron, A M	33.164	299
Campbell, C G	30.847	187
Campbell, R	49.683	4.001
Campbell, W L	36.668	1.241
Carlsen, V L	35.656	
Carr, J A L	30.323	1.276
Chamberlin, D R	36.374	68
Chauvin, D A	33.169	
Christie, W C	44.195	934
Coates, I R	45.459	300
Coey, J R	38.492	
Cole, H M	31.986	5.436
Collicott, L	32.188	
Cook, J W	81.715	11.521
Cormack, L J	45.169	1.413
Davidson, S S	31.773	4.135
Davison, J R	32.272	
Deacon-Rogers, L	35.660	974
Dean, W A	37.734	539
Delozier, L C	32.272	2.712
Dohan, G G	33.762	
Duggan, R R	32.817	3.209
Dunae, P A	32.545	671
Duncan, C G	39.221	4.646
Dunsmuir, J E	44.975	667
Edwards, D L E	34.487	
Edwards, J R	35.225	
Efrat, B S	46.128	2.586
Egeland, D A	40.834	1.394
Ehrman, L E	36.027	1.350
Elford, L W	33.354	
Emperingham, R A	40.431	1.600
Ennik, J H	30.146	2.724
Evans, N	35.347	963
Fairbairn, S J	53.722	5.522
Felsing, J H	34.881	
Fenn, R S	40.109	
Filmer A	3.663	
Fissel, J R	36.033	6.150
Forrester, W W	40.396	664
Foster, J K	38.164	1.669
Fraser, I G	58.435	192
French, F K	32.693	
Frey, J R	46.850	1.321
Fukushima, E	34.413	4.473
Gall, D W	31.363	
Glass, P	41.761	3.591
Goldberg, H M	64.318	5.503
Gordon, J	38.294	
Goy, R W	43.013	902
Graydon, T W	35.378	
Green, R A	32.454	
Grewar, P J	58.944	3.971
Griffiths, P E	33.216	
Gundry, F H	36.352	167
Hall, C T	35.312	3.834
Hall, R E	42.045	2.644
Hamilton, W T	32.896	
Hamlet, D J	42.572	957
Hanbury, D C	39.072	
Hansen, B W	41.430	333
Harris, D N S	49.557	6.175
Hawes, G W	30.140	
Hawkins, D A	35.843	3.706
Hay, J D	43.501	1.583
Heroux, C A	35.155	1.508
Hesketh, R K	35.536	7.816
Hibbins, B J	41.283	4.023
Higgins, J W	37.888	5.330
Hix, S C	35.636	
Hoem, J H	45.589	1.334
Hoffman, L	36.033	3.329
Hogan, C A M	33.510	
Holm, D F	34.984	1.621
Holmes, C L	33.369	2.499
Hopewell, J	53.417	12.889
Horvath, D P	30.076	1.878
Huff, J E	31.069	
Hunter, P J A	47.260	1.130
Inkster, M	34.806	4.656
Isaac, M M	34.270	3.178
Jacob, J W	35.193	508
James, J	37.504	2.211
Johnson, L M	30.339	1.961
Johnston, B	35.635	2.459
Johnston, J B	40.112	1.868
Johnston, R R	36.466	3.549
Johnstone, E J	41.614	850
Jones, F H S	40.911	172
Josefowicz, H	30.077	190
Joyce, R C	45.800	1.158
Julian, T S	44.624	9.141
Kalmakoff, P	34.068	3.057
Keiller, A G D	32.161	
Kelly, K W	36.631	782
Kernaghan, B E	42.015	2.150
Kerr, S P	45.467	4.834
Ketcham, W H	43.290	25
Kirk, C S	54.637	7.583
Konkle, R W	46.398	
Koskimaki, D	45.457	1.180
Lamont, G B	36.660	
Lane, J A	35.108	4.230
Lansdowne, M C	30.416	278
Lapointe, A M	42.243	2.318
Latta, J C	45.024	2.800
Laundy, D A	32.969	2.291
Leatherdale, G K	30.175	2.683
Lebus, O P	34.019	
Lee, P W J	44.327	2.074
Levasseur, T M	34.392	
Levens, E W	37.388	2.372
Liddell, T M	36.707	
Lindsay, W	34.613	4.994
Lindsay, W D	35.022	171
Lomas, E W	32.052	4.037
Longpre, E	34.850	
Lorette, R M	49.569	7.773
Luttmer, P J	46.056	2.312
MacIntyre, M	32.483	
MacKay, D L	43.725	
MacKenzie, B G	41.348	1.587
MacKenzie, J D	36.920	2.851
MacPherson, R I	39.164	
Marriott, M A	56.386	4.813
Martin, D L	37.660	2.524
Martin, K M	38.605	789
Mason, A W	34.592	
Mason, D B	39.375	
Matheson, D	31.566	
Matsuo, S	40.804	1.434
Matters, J E	32.389	
Mattison, D H	32.130	75
Maw, J C	37.705	1.561
McConechy, L J	38.645	
McKinney, R J	46.398	
McMillan, D G	46.192	3.100
McNally, B H	48.716	3.139
McNaughton, C	30.493	4.027
Melville, D	37.182	5.347
Mercer, D L	36.396	
Meyer Zu Erpen, W J	32.470	887
Miers, J F	38.106	180
Millar, R R	45.893	1.429
Miller, D R C	45.764	1.630
Milligan, T	37.307	866
Milton, A W	50.241	1.155
Minifie, S W	51.703	4.643
Mitchell, G A	32.502	820
Mitchell, W D	64.318	7.898
Mizsak, J	30.260	316
Mochrie, J A	76.565	3.075
Moir, H R	33.506	2.583
Moline, R P B	39.753	2.622
Moore, G	34.870	
Mossop, J W	36.312	86
Mundell, W G	49.489	474
Murray, A	38.220	
Mussenden, R N	56.647	9.105
Neufeld, H R	31.982	2.500
Newman, W H	39.793	1.913
Nirwan, K	30.753	899
Noga, D J	31.759	1.115
O'Brien, J J	32.637	399
O'Keeffe, D J	32.954	6.547
O'Connor, K D	38.884	1.221
O'Gorman, A J	32.704	
O'Neill, D	32.661	
Olson, J W	42.298	4.716
Osenjak, H	33.174	2.317
Parker, D R	34.118	
Patterson, R A	50.566	5.388
Pearce, A H	37.176	
Phillips, D	56.685	32
Phillips, D A	30.947	
Piercy, G N	32.945	
Pike, S J	37.987	1.197
Plottel, M J	34.720	2.655
Pollard, W B	35.453	
Poohachoff, W	51.111	3.061
Pottinger, R H	38.179	
Purcell, D R	35.650	4.996
Quan, S	34.428	1.869
Quay, J H L	32.022	
Raketti, A F	34.142	
Ratzliff, B W	32.440	1.200
Reid, I	35.162	
Reimer, D L	36.563	415
Richardson, D	48.404	6.167
Riddell, J D	32.132	30
Robbins, E A	30.313	
Roberts, J M	53.600	3.231
Robertson, J D	34.778	38
Robin, P W	30.731	
Robinson, D A	32.270	
Rodrigue, R	33.486	4.719
Ross, W J	30.997	
Rungas, R	47.971	4.016
Russell, T S	31.619	4.114
Sabyan, R J	30.677	4.039
Salmon, K D	34.399	
Sanderson, G L	45.670	1.986
Saxby, K D	53.413	9.144
Schellenberg, G H	45.001	314
Schofield, G R	38.587	21
Schroeder, D J	34.594	
Schultze, R E	33.310	912
Schulz, N G	49.970	2.403
Sealey, E M	55.976	4.002
Seward, P W	30.535	
Shepheard, G	39.413	
Sherwood, A D	40.782	2.381
Shewring, P B	46.194	2.763
Shumka, L H	57.354	3.690
Sipos, M	42.528	3.887
Smedley, B H	52.005	2.069
Smith, L	36.767	702
Smith, R C	44.240	
Specht, A W	31.967	862
Stanhope, J R	37.479	1.498
Starchuck, K R	42.588	974
Steele, D J	41.217	133
Stensaker, G G	43.951	1.865
Stevens, R A	40.302	5.120
Stevens, R C	33.668	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — *Continued*

	Salary $	Travel $
Sullivan, B M	144,306	
Swan, G B	38,614	2,890
Swift, G J	37,115	3,275
Swinney, R E	30,533	2,217
Szukalla, D	32,403	
Tanner, D B	32,310	3,199
Taylor, J M	56,471	4,000
Templeman, P N	51,680	4,980
Thompson, J	34,543	
Thorneloe, B P	36,144	
Todd, A A	32,660	
Torrance, J	43,329	4,950
Townsend, G S	48,031	1,128
Tozer, W A R	51,637	
Trombley, R A	46,162	8,793
Unrau, L W	38,768	
Usher, J D	69,521	3,978
Viger, J	57,903	471
Vitek, F A	44,836	1,836
Wade, A L	31,290	1,150
Walker, D B	31,984	
Walmsley, R C	31,009	
Ward, S M	41,098	59
Ware, R M	49,909	2,527
Warring, E M J	36,430	883
Waugh, G E	49,033	2,955
Weber, L	35,581	
Webster, L	35,358	
Welock, P S	39,985	2,789
West, D N	37,910	
Westergaard, F M	41,348	938
Whittaker, G E	31,892	282
Whitworth, R A	36,237	
Williams, T A	32,393	
Wilson, L C	34,459	2,220
Woolsey, W J	39,539	5,566
Woytack, J E	79,346	4,121
Yates, A J	34,785	410
Young, B A	32,272	
Young, J D	36,897	2,819
Under $30 thousand	16,413,662	269,340
Accrued Pay	5,039	
Transfers	(971,994)	494,573
Unallocated benefits	63,095,859	
Totals	91,248,350	1,391,164

MINISTRY OF SOCIAL SERVICES AND HOUSING

	Salary $	Travel $
Richmond, Hon C Minister	33,664	8,907
Carter, R J Deputy Minister	90,623	15,483
Noble, J Deputy Minister	278	
Acheson, J	30,675	1,582
Adair, S	31,555	2,514
Adamic, A J	31,783	1,409
Adamick, J J	41,180	501
Adolph, R V	30,369	1,426
Alban, C	30,802	1,870
Albert, C J	31,003	706
Alexis, J L	38,394	418
Alfawicki, P J	31,089	2,167
Allan, M	30,538	1,422
Amato, M R	30,862	
Anderson, D J	31,761	576
Anderson, H D	35,592	1,197
Anderson, L N	31,205	
Anderson, S W	38,540	1,620
Anderson, W J	38,812	11,708
Appleton, H	33,797	
Arkinstall, C M	30,952	843
Armitage, W A J	13,026	213
Armstrong, D C	38,430	
Arnold, D	32,234	1,125
Arnold, L	69,640	13,239
Assonitis, G C	37,042	4,740
Atchison, E	41,638	
Aussman, S A	42,444	
Ayer, M A D	31,810	3,138
Ayre, Z	31,713	
Aziz, K J	30,942	1,158
Baja, E A	54,815	
Baker, L J	30,665	
Baker, W S	33,820	1,094
Baldwin, M A	39,856	48
Balfour, J K	31,408	1,467
Ballantyne, P	30,876	49
Ballantyne, P B	30,290	
Balzer, C L	31,243	232
Baranyi, G P	30,647	1,065
Barclay, D W B	31,256	1,825
Barker, G S	30,748	1,711
Barkley, T D	38,727	2,249
Barnard, M B	33,001	
Barrett, J R	39,067	3,188
Basi, H S	38,394	683
Batchelor, J V	45,242	9,536
Bateman, F	30,392	2,365
Bates, B N	38,394	970
Bauer, J	31,224	972
Beck, S R	30,912	3,697
Beckett, K A	30,848	1,217
Beilman, J A	31,860	2,345
Beland, P E J	33,314	1,137
Belcourt, R J	31,663	
Bell, C	35,714	
Bell, W J	35,623	2,315
Bellosillo, L	33,485	
Benbow, W A	30,952	405
Bennett, A C	38,396	336
Bennett, D	30,823	1,950
Bennett-Poole, D	30,393	1,286
Bentley, B D	52,874	1,360
Berland, J	34,148	1,573
Berry, M M	32,733	
Bibby, D E	34,329	4,040
Bicket, J W	30,835	1,566
Bilinsky, R	30,975	594
Billington, B H	31,886	
Binger, P A	30,456	1,022
Birch, P	30,933	
Birch, R A	35,157	10,611
Bishop, A M	34,543	3,887
Bissley, M J A	30,747	536
Bist, H D	38,903	1,378
Bitschy, S C	34,651	6,934
Black, G I	35,133	1,101
Blackett, R	34,522	1,594
Blacklaws, R	31,620	
Blackwell, G	38,672	2,792
Blais, C L	32,143	
Blakely, E M	32,375	1,789
Blakey, E A	30,506	
Blanco, J A	32,358	1,288
Blevings, G J	58,799	696
Bloomfield, C J	33,023	
Bodlak, J	30,286	328
Boekwyt, C J B	34,296	
Bond, J E	36,037	899
Bonner, K R	35,759	970
Bonner, N E	30,008	6,694
Bontogon, E Y	32,096	
Bontron, F	31,133	2,007
Boris, J M	38,394	5,344
Boruck, R M	30,835	212
Bosomworth, D	30,822	1,419
Botacion, T	31,975	
Bothner, G O	39,391	216
Bourget, R G	31,120	1,336
Boutilier, B K	31,145	1,166
Bowen, D G	33,842	3,222
Boyd, A	38,540	1,666
Bozman, M S	32,668	
Brace, T G	33,072	
Brady, G W	48,806	16
Breitkreuz, E	38,540	5,022
Bridge, P A	33,785	
Britton, B G	31,242	4,657
Brok, J E	34,107	746
Brooks, G E	37,719	
Brooks, I H	30,822	549
Brooks, M J	31,490	487
Brousson, C	31,098	1,141
Brown, C	35,890	
Brown, J B	38,394	647
Brown, J C	30,952	2,801
Brown, P	31,053	1,526
Brown, R	34,187	
Brownie, B B	30,827	4,605
Bruce, P L	34,522	2,015
Buchanan, P A	50,343	6,696
Bulic, I G	36,729	451
Burge, B E	30,835	
Burris, K R	30,318	1,179
Bussiere, A	30,874	
Butcher, N	31,745	
Butler, J M	33,117	
Butler, R K	78,252	7,935
Butzelaar, C	35,790	
Byker, O L	38,821	
Byleveld, L	31,019	1,516
Cabianca, E	30,776	1,567
Cabullos, G	43,948	
Cairns, A B	38,394	1,752
Callander, G R	60,312	2,882
Cameron, E	31,696	
Campbell, D R	39,574	4,847
Campbell, J F	30,693	1,423
Campbell, L R	32,690	2,645
Campbell, R A	33,440	1,210
Cargo, J	38,376	3,519
Carlile, R H	33,622	1,695
Carlson, J M E	30,527	1,681
Carlson, V I	38,780	3,159
Case, R	31,295	748
Cehak, H A E	31,038	1,580
Chambers, J M	31,765	
Chandler, J R	30,496	5,045
Chao, A C L	35,283	
Charbonneau, M	39,300	17,614
Chard, G L	44,727	
Charlesworth, J	30,598	4,673
Cherrington, B	39,595	372
Chetty, G	54,774	3,773
Cheung, S T H	31,504	
Childerhose, R	39,021	13,758
Chiu, H	31,012	1,286
Choi, A W	34,742	391
Chow, H Y	33,322	
Christie, L A	30,819	2,074
Chu, H	33,234	2,947
Church, L J	39,097	417
Churlish, S J	49,308	1,725
Clark, C G	33,150	
Clark, L E	30,303	510
Clark, M	31,689	
Clark, S J	30,202	797
Clarkson, D G	34,593	550
Claxton, J M	33,945	1,208
Clay, M M	31,359	3,620
Clements, A J	35,006	
Clements, A L	41,220	395
Clements, C	31,900	2,493
Clerihue, S A	39,357	
Clever, G	31,898	
Clifford, G A	39,072	9,967
Clugston, P H	32,406	4,869
Co-Te, P	104,288	
Coath, S E	30,961	
Cobbin, S P	31,056	2,044
Collins, B J	38,519	5,500
Colman, R	34,169	
Colmer, R	34,080	1,813
Colwell, D C	37,014	5,064
Connell, H K	50,892	
Conroy, L	30,956	227
Conway, A L	30,744	1,834
Conway, D A	31,154	736
Cook, M	30,336	117
Cook, M M	69,116	1,581
Cook, W	34,285	4,046
Cooke, C	35,623	3,545
Cooke, J E	30,947	933
Coonce, E M	30,960	2,921
Cooper, B W	30,894	1,589
Cooper, W H	33,417	1,000
Copeland, J E	31,044	
Corfe, N A	32,859	
Cornwallis-Bate, L	30,502	190
Costa, M	53,669	1,838
Cotter, S L	30,445	823
Cowan, B M	38,540	3,204
Cowell, C J	34,698	7,507
Cowsill, V	30,726	
Cox, J	38,394	876
Cox, K M	43,761	
Craig, F	31,185	212
Crang, M C	30,394	
Crarer, K	30,883	1,735
Creighton, D J	34,757	225
Creighton, M A	33,965	7,969

MINISTRY OF SOCIAL SERVICES AND HOUSING — *Continued*

	Salary $	Travel $
Crinklaw, J F	30,403	257
Cronin, R F	76,765	11,201
Crookshanks, D M	31,473	
Crosby, H M	30,903	528
Crum, E M	48,510	2,164
Cullinane, P	30,310	887
Curnow, G T	31,017	2,484
Cutbill, T J E	32,406	7,696
Dalwood, S	30,091	1,965
Daly, R D N	35,147	2,324
Dane, B F	36,221	1,346
Danielson, G E	32,266	1,982
Davidson, S	31,766	
Davies, I R	31,746	1,403
Dawson, J C	34,738	4,596
Day, R	30,822	431
De Pagter, H	33,733	
De Vink, R E	30,952	1,570
Deacon, R C	30,854	1,739
Dean, R A	64,215	13,520
Debaie-Strick, G	30,713	917
Debourcier, O J	31,492	932
Dehmke, D	33,956	
Denofreo, N E	59,729	1,756
Denys, R G	39,862	3,271
Derechey, M L	32,088	
Deschner, T	39,649	
Dewald, J	31,113	3,542
Dhami, G S	30,835	
Dhenin, M K	42,516	13,641
Dhillon, J P	31,043	1,831
Dias, L C	30,326	
Dixon, R E	32,873	3,154
Dobrowolski, M	34,488	
Dodds, F M	31,122	1,384
Doig, B	34,673	117
Doll, R G	31,242	2,501
Donaldson, J	33,413	
Donison, S R	30,906	113
Donovan, I C	38,394	895
Donovan, M E	32,389	6,520
Doo, M	32,678	
Dooley, M	33,953	65
Dosch, R G	33,142	
Douglas, D	34,754	106
Douglas, D D	30,173	2,058
Douglas, M J	30,195	4,159
Dow, C C	34,727	1,362
Doyle, S	39,158	2,773
Doyle-Waters, J	30,785	2,663
Driver, A	32,617	
Drysdale, S A	34,798	1,817
Dubensky, W A	38,572	1,115
Dudley, J L	33,504	4,290
Duncan, L	33,415	736
Duncan, R W	38,540	2,743
Dundas, G D	38,379	866
Dunn, K	34,449	258
Dunsmoor-Farley, D	52,617	9,958
Durban, D A	30,978	1,232
Durney, J A	32,339	
Duthie, S L	33,730	
Dwyer, C D	31,888	1,327
Dykstra, N	30,517	
Dyson, L M	30,274	1,451
Eamer, C E	34,768	4,249
Eckert, R	35,593	2,412
Eden, L J	32,637	
Eggleton, G J	58,344	18,252
Eldridge, M	33,039	
Elgersma, K	37,449	
Elliott, C C	37,252	11,577
Ellip, H	31,217	
Ellip, M R	35,815	813
Engleson, W T	31,597	2,174
English, W B	38,664	2,973
Ennis, B J	34,365	1,639
Enomoto, R K	31,385	1,022
Ensworth, C	33,076	1,728
Erfanifar, E	38,815	3,215
Erickson, L C	30,313	2,140
Errington, J E	31,824	
Eso, M J	30,906	67
Evans, E	30,822	1,312
Evans, R I	35,713	
Evans, R J	31,577	807
Everett, F K	32,292	
Ewan, T J	31,339	248
Fahlman, R W	38,749	5,393
Fairbairn, A	32,755	

	Salary $	Travel $
Fairhurst, J S	32,796	
Faith, J M	31,192	3,287
Faris, J D	37,106	6,162
Farwell, J M	30,806	1,215
Fayad, D A	33,129	2,839
Ferraby, C H	31,112	2,034
Fiedorowicz, S	34,204	385
Findlay, L	31,119	1,056
Fisher, T	32,169	
Fisher, V J	30,682	1,243
Fitzgerald, D J	31,434	
Fitzsimmons, J W	31,704	2,364
Flanagan, P R	31,050	1,168
Flann, D A	35,552	2,314
Fleck, K R	31,511	1,857
Fleetwood, C	30,919	720
Flett, C E	31,889	2,128
Fliczuk, J G	56,522	2,785
Flynn, J	30,884	1,338
Foderingham, E	33,124	
Foncette, S	31,826	
Foo, G L	31,874	
Foo, L C	33,332	
Forbister, J A	32,517	2,287
Forrest, L M	38,546	1,466
Franklin, E	35,014	710
Franz, I R	32,327	
Fraser, L E	30,869	2,545
Frederick, N	35,725	2,645
French, W	32,240	
Frick, E A	33,183	
Friend, J F	38,540	2,461
Friesen, L	46,889	1,366
Friess, L A	30,931	2,830
Fritz, S K	31,221	4,765
Fujimura, G	33,223	200
Fullerton, T R	41,541	3,402
Fung, A	31,245	2,934
Gaddes, C M	30,835	1,329
Gagnon, L	30,952	1,882
Galan, S P	35,599	7,868
Galbraith, W R	34,867	
Gallamore, S	30,400	
Gamble, I S	31,401	1,979
Garden, L M	30,984	640
Gardner, K	30,892	
Garfinkel, L	30,924	1,609
Garrett, G J	30,952	1,494
Garside, G R	30,835	661
Gaskell, P R M	31,580	912
Gedye, A C	42,562	101
George, F	30,835	1,248
George, P	38,394	775
Gill, B	35,375	70
Gill, C P S	30,952	2,534
Gillies, D W	30,887	
Gilliland, L A	31,652	
Gilmour, R	30,835	5,988
Glen, A L	38,378	698
Glover, G	32,980	18
Goburdhun, C N	37,507	
Goburdhun, R S P	31,666	
Godler, C J	31,014	1,675
Gokhale, V	30,946	1,186
Goldsmith, C	30,885	1,746
Goodwin, P	31,237	
Goucher, K J	30,550	2,222
Gould, R	30,365	1,010
Gover, N F	38,407	5,599
Goyer, B	30,835	1,939
Gradwell, D A	30,811	3,426
Graham, L	41,249	718
Graham, R T	31,367	698
Grant, P N L	54,418	5,749
Grantham, A	33,041	
Green, C N	32,321	2,832
Greene, M	38,378	1,001
Gremm, R M	38,090	10,441
Griffiths, J J	37,316	13,560
Groom, J W	35,743	3,927
Guenard, S J	31,671	46
Guidon, R B	39,498	3,112
Guite, M	31,000	249
Gunn, L J	30,835	2,097
Gurr, S P	37,029	6,256
Guse, D	41,650	617
Gust, S M	30,835	2,755
Gutzmann, D A	30,923	2,800
Guy, J	32,266	11
Hachkevich, I M	39,668	

	Salary $	Travel $
Hadland, C	38,436	5,628
Haegert, S A	30,908	1,245
Hagen, M M	35,444	
Hagensen, R H	30,761	12
Hagley, R	34,347	
Halabourda, S M	33,857	
Hall, D W	31,457	
Hall, K A C	31,391	531
Hallett, W	30,856	1,261
Hamilton, K C	31,185	53
Hammersmark, D E	40,434	
Hancock, L G	34,260	
Hancock, S B	30,327	369
Hankey, J M E	31,966	1,328
Hanley, L A	32,792	
Hanna, S R	31,751	
Hanon, J C	36,419	7,048
Hanvelt, R	32,143	1,920
Haraga, S M	46,290	4,019
Harber, M L	31,193	2,029
Harbord, A L	31,565	3,618
Harder, R S A	30,913	118
Hare, A S	40,147	2,071
Harris, I	30,835	25
Harris, [illegible] N	34,998	674
Hartt, B	30,952	[illegible]
Harvey, R D	33,470	272
Harwood, M	31,623	1,298
Hassard, S	34,724	741
Haugo, G O	39,943	458
Hayes, J	35,680	1,205
Hayes-Newington, L	38,497	1,070
Haynes, C R	56,806	19,945
Heather, S A	30,895	1,782
Helvoigt, H	31,334	987
Hemming, D J	38,394	1,350
Henderson, R F	40,715	
Henley, V L	30,626	1,677
Henry, C	30,976	610
Henry, C D	33,980	
Henry, R M	38,394	345
Hentze, H C	32,145	510
Hepting, E	43,680	4,422
Hern, A R	35,623	2,976
Hewlett, K	30,824	871
Heywood, S A	31,306	470
Hickson, S	32,610	
Higham, W M	32,962	
Hill, D A	40,212	
Hill, G C	39,765	1,089
Hill, J	30,079	
Hill, L	32,489	646
Hillary, F J E	38,540	6,041
Hillsden, R	42,812	3,369
Hiob, E	39,592	6,131
Ho, C L	30,961	1,194
Hobbs, K D	30,079	1,451
Hodgson, C	30,178	1,181
Hodson, F	40,458	200
Holland, G B	33,812	1,641
Holmes, H L G	34,059	286
Holmes, K M	31,215	457
Holmes, L D	33,877	
Hoogstraten, E T	89,200	1,976
Horiansky, M Z	69,279	
Hossie, J M B	30,952	1,235
Hoult, C M	30,820	2,490
Houseman, J A	32,224	
Howes, K	30,989	7,630
Hryciw, H J	32,389	5,946
Huculak, B L	33,885	56
Hudson, A	30,767	2,400
Hudson, C	33,049	
Hughes, R	34,335	2,332
Humphrey, L	32,663	
Hunter, D	38,540	326
Hunter, E M	30,835	1,181
Hunter, S J	35,759	1,816
Hurd, E K	38,542	1,981
Illes, I	31,744	
Inkster, D	38,068	91
Innis, A J	33,371	7,102
Ironmonger, W G	47,946	7,731
Irvine, E	31,161	
Isley, W G	30,881	3,216
Ives, H B	38,140	10,918
Ivison, L R	32,266	2,758
Jackson, B M	30,824	2,302
Jagdeo, S G	32,402	
Jamal, N J	40,994	1,256

MINISTRY OF SOCIAL SERVICES AND HOUSING — *Continued*

	Salary $	Travel $
Jamieson, M G	38,942	1,150
Janssen, J S	30,903	1,415
Jappy, M	30,228	276
Jarvis, R J	31,188	804
Jenkins, L	31,113	1,541
Johansen, R	38,463	1,468
Johl, G	38,394	1,222
Johnson, C W	35,354	30
Johnson, H	31,070	1,664
Johnson, J K	30,611	1,950
Johnston, B	48,792	1,254
Johnston, G D	32,891	6,874
Johnston, L M	32,188	
Jondahl, J H	35,147	182
Jones, R M	33,197	
Jurenka, S B	99,350	151
Kabool, K F	30,835	1,544
Kagis, P	38,780	6,356
Kals, F J	34,320	
Kaminski, K B	35,623	1,495
Kang, M S	33,513	693
Kappes, J W	32,988	1,795
Kapralik, W	30,475	
Katzalay, K H	32,389	1,830
Kayban, F	30,922	2,117
Keam, S J	33,369	285
Keane, C J	30,835	1,512
Kehoe, D	30,980	2,474
Keith, B	30,626	3,694
Keller, L M	31,320	7,028
Kelley, R W	38,429	
Kelly, L	31,175	2,293
Kennedy, C J	32,028	
Kennedy, M J	38,603	9,797
Kereliuk, D M	32,227	15
Kerin, T A	47,152	4,250
Kerr, J M	30,874	1,945
Kerstiens, H M	33,038	2,245
Kesner, B K	31,239	54
Ketchen, S A	34,974	780
Khan, A A	35,656	5,437
Khoo, E	33,773	11,604
Killoran, T C	30,835	1,251
Kimpton, D	35,346	809
Kindlan, K E	30,795	1,900
King, L	30,353	1,256
Kirk-Foreman, C E	32,913	
Kirkpatrick, A M	30,020	1,286
Kleibl, D	33,099	1,963
Klemmer, W F	31,027	3,910
Klinger, M A	30,998	3,193
Knight, J E	31,352	1,954
Knott, C J	33,252	219
Knowles, B J	38,679	1,596
Knowles, P M	31,687	3,207
Knox, D	32,781	1,005
Knox, S	32,585	
Knudson, S	35,703	4,441
Kohut, A K	41,124	161
Kositsin, A B	30,952	1,825
Kostman, D F	32,434	12,807
Koyanagi, L	30,822	4,141
Kozina, J L	43,981	667
Kullar, D D K	30,821	500
Kumar, R	30,692	
Kurl, S	38,540	1,370
Kwok, E	30,312	
Labourdette, M	36,163	
Lackey, D M	31,256	2,378
Lam, C T	35,407	
Lamont, H M	36,198	
Landels, A M	31,918	
Landy, R	36,807	
Lanon, R	31,166	1,603
Larmon, A J L	31,605	
Larson, C J	48,804	33
Lau, J	30,835	
Lau, J M L	31,254	413
Lau, L	32,615	
Laughy, L	47,782	1,070
Lavertu, M C	31,035	715
Lawby, D E	30,307	1,212
Lawless, G E	31,810	
Laxton, K	42,800	5,821
Lay, J G	30,537	
Leach, R G	38,540	1,773
Leard, H M	49,195	153
Leask, B W	30,904	1,207
Leblanc, A R	34,984	1,362
Leck, M L	30,820	1,699
Lee, A	31,267	93
Lee, D	31,114	1,471
Lee, P	31,211	925
Lees, R J	33,521	1,645
Legaspi, O T	69,478	
Legebokow, J R	34,093	1,539
Leichtman, S E	30,943	493
Leja, C A	32,571	293
Letchford, D J	38,728	1,442
Lettinga, E	30,603	405
Levesque, A A	33,155	
Li, I	39,814	
Liddiatt, B A	32,712	
Liesch, W T	30,860	
Lim, C	30,060	1,037
Lindquist, K S	30,987	1,201
Lisson-Smith, L	32,365	
Little, W F	40,175	558
Livingston, J A	31,128	1,060
Lloyd, A G	32,389	661
Lockhart, K C	34,425	2,045
Lockhart, M R	34,908	981
Logan, W A	47,155	3,309
Loire-Maillard, I	32,438	2,369
London, V K	33,170	5,897
Longhurst, C	30,826	1,032
Lovick, M K	35,316	193
Low, R	30,952	1,532
Lowe, R E R	32,942	
Lowes, M	32,135	7,590
Lowson, A M	31,346	1,891
Lucas, B J	30,835	1,504
Ludeman, D C	31,004	168
Ludwig, K G	32,176	
Lukaniuk, S L	33,189	
Lutek, D M	31,210	
Lynum, D	30,824	1,784
Lyons, M	30,923	4,132
MacBeth, W	57,014	5,871
MacDonald, A J	48,232	8,969
MacDonald, M F	38,491	1,785
MacDonald, S D	31,344	1,338
MacDonald, T F	30,942	1,468
MacFadden, L A	38,394	490
MacFadden, T D	38,394	965
MacGregor, M	30,528	
MacKay, J L	31,077	1,504
MacLean, L F	32,650	961
MacLean, R R	31,260	6,358
MacLeod, B R	31,317	966
MacPherson, D F C	42,537	4,180
MacPherson, O	41,082	
Mahood, R	32,859	5,162
Manduca, N D	38,666	1,485
Mann, A T	40,698	6,192
Mann, T O	33,403	
Manning, P	38,540	4,889
Manson, P R	32,609	570
Manzer, P	34,803	689
Marshall, D S S	36,630	
Martens, D	31,314	
Martin, D W	33,788	1,253
Martin, K D F	31,469	422
Martinez, J	30,812	1,635
Martinuk, D E	31,895	894
Matheson, D W	34,365	6,329
Matheson, K D	32,045	264
Maxwell, D	31,159	4,178
May, P J	31,320	
Maybin, R E	32,761	2,776
McBride, F J	30,991	2,018
McCaffery, J E	41,537	
McCaffery, J P	30,822	513
McCaffery, L	31,099	826
McCallum, J J	42,823	
McCargar, D M	37,281	722
McCaughey, B	34,271	553
McConvey, J L	48,687	5,760
McCrea, L M	31,645	
McCunn, J B	38,743	3,980
McDonald, J A	32,389	6,880
McDonald, P C	34,298	443
McEwen, E	35,650	71
McFadyen, K A	32,266	2,249
McFarland, M E	40,501	486
McGale, J	31,981	610
McGarrity, P E	30,664	
McGillivray, F E	30,835	872
McGuinty, J	31,197	1,943
McHaffie, R E	32,533	1,832
McHardy, J M	31,238	892
McIntyre, M E	30,427	558
McIntyre, R	37,728	9,962
McIsaac, C E	33,147	
McKay, G J	38,617	560
McKeever, R E	37,689	769
McKenzie, C	33,169	
McKenzie, H D J	31,103	945
McKenzie, W A	36,970	2,127
McKibben, P B	38,457	2,215
McKinlay, A R	55,269	495
McKinley, S	36,937	5,247
McKinnon, H	32,195	
McLean, W E	32,805	1,038
McManus, L E	39,768	233
McNeill, S B	35,084	497
McNicholl, B	30,608	2,075
McNulty, S	36,159	
McParland, B E	38,766	6,572
McQuaid, M J	31,074	1,170
Mercado, P	37,980	
Mercer, P V	31,043	
Meredith, A M	38,500	3,357
Merner, G B	42,813	3,678
Mero, A E	31,589	15,240
Mervyn, C	30,785	
Michaels, A	33,554	19,292
Michaud, D	32,505	
Michel, E	31,797	
Michel, T	32,351	
Middleton, J E	30,125	4,334
Mignault, G	39,340	1,825
Miles, K H	39,141	
Millar, D C	59,860	16,613
Millar, J M	38,394	3,529
Miller, L H	31,789	
Miller, V	32,619	
Milne, L D	34,768	2,664
Milowsky, F	54,499	1,438
Minnis, N V	34,492	1,664
Mist, L	38,394	4,610
Mitchell, D L	33,961	
Mitchell, L G	30,895	46
Mitchell, V	45,039	2,047
Mjolsness, R L	35,967	4,897
Moe, M	31,268	
Moffat, G A	30,857	2,437
Mollberg, J A	53,895	
Molnar, P	32,069	2,704
Monahar., P M	30,835	776
Moncrieff, B R	42,357	2,454
Money, L M	34,830	1,497
Monk, L L R	32,015	16
Monroe, I	30,811	189
Mont, A	31,076	346
Moon, J	32,789	1,224
Moore, A L	38,540	7,196
Moore, R J	30,731	
Morgan, B C	35,743	2,573
Morgan, G	30,692	1,451
Morgan, J	47,987	1,640
Morris, S Y	30,144	45
Morrison, L W	32,753	2,584
Morrison, R C D	30,032	5,469
Mouat, D	30,779	1,605
Mountenay, S	38,394	438
Muller, G F	35,096	804
Mullin, B W	30,952	1,321
Munro, B	31,508	2,099
Murphy, M	35,921	
Murphy, S	30,082	4,004
Murphy, S P	30,309	60
Murray, E E	56,523	1,918
Myers, A W K	39,961	8,108
Nakatsuka, G M	30,996	351
Narayan, F B	32,640	
Nash, M	39,749	784
Nash, P	30,979	2,567
Naspleda, L F	34,240	
Nastili, L	33,793	
Nastili, P	31,153	
Neithercut, P J	33,518	
Nezil, B C	31,015	2,331
Nguyen, B N	36,066	2,514
Nichols, L P	31,314	
Nickel, W B	55,511	1,909
Nilsen, D L	48,115	1,633
Nipp, R	33,717	267
Nixon, B L	31,850	7,848
Noel, I	30,876	1,543

MINISTRY OF SOCIAL SERVICES AND HOUSING – *Continued*

	Salary $	Travel $
Norton, B W	30,925	380
Nowotniak, E F	38,394	612
Nugent, A	31,416	884
Nuyens, J C A	33,975	11,455
O'Byrne, J R	52,360	4,152
O'Connor, I	34,665	
O'Connor, J L	31,893	
O'Neill, M E	38,362	2,345
Oaten, B	32,937	280
Oates, W	33,004	
Offer, M S	30,883	
Offerhaus, R M	38,540	4,483
Ohlmann, L J	56,045	17,172
Olender, V V	30,835	1,797
Packer, M	32,188	805
Padmore, D	30,835	1,237
Paley, E E	32,080	
Pardee, F M	32,553	2,183
Parenteau, S R	31,483	2,796
Pargee, G E	30,870	906
Parker, G	39,970	7,448
Parker, P L	33,308	
Parkinson, W	39,991	11,312
Pascual, V O	30,559	
Pastrano, H	31,922	
Paterson, V W	30,116	1,062
Patton, D M	30,835	2,259
Pawson, R M	31,655	
Payne, W	30,952	2,643
Paynter, J A	30,969	3,710
Pearce, A L	31,019	2,180
Pearson, C M	30,666	1,034
Peligal, M	31,278	1,876
Pereira, C C H	35,721	
Peters, J C	30,592	
Petersen, O J L	38,444	1,249
Pfeifer, A D	41,444	
Pfliger, D A	31,885	1,556
Philion, C A	30,538	886
Phillips, N	32,912	1,380
Pickering, J R	51,110	2,685
Pickering, M R	39,758	7,896
Pierce, D A	32,538	3,962
Pike, G E	30,741	527
Pishalski, F	30,942	
Plant, J E	30,945	1,351
Plaer, M H	31,040	
Pledge, T S	32,882	2,046
Pollard, J T	63,127	6,242
Pollard, R F	35,623	3,293
Polstein, R J	34,240	1,704
Pond, L A	38,461	717
Poulos, S	62,943	3,360
Pratt, L A S	33,372	1,047
Preston, F	30,361	2,551
Preston, J	52,639	2,391
Price, G O	33,561	
Prociuk, J M	30,961	1,027
Proznick, N	38,647	1,425
Prysiazniuk, T	58,671	7,125
Pyper, T J	58,787	4,919
Quail, M E	30,952	1,198
Quibell, R A	38,056	2,909
Rai, F M	37,324	666
Raine, D	32,311	
Rajan, A M K	32,899	
Rajan, C B	32,830	
Ramroop, C M	30,726	
Ramsay, G P	38,357	9,275
Ramsden, B	32,270	2,462
Ramsey, R	30,581	13,179
Rand, D	30,379	
Rash, K	30,835	9,147
Rassenti, P	31,236	318
Ratcliffe, J V	52,266	6,066
Rathbun, J B	33,133	4,248
Reed, G A	58,744	
Reed, G G	32,116	4,761
Reid, P	32,244	
Reid, P A	31,049	2,114
Reimer, L L	30,876	1,659
Reinhart, A M	36,464	14
Reinhold, C	38,378	562
Revak, S T	31,772	702
Reznechenko, C	30,878	1,056
Rice, J M	39,072	10,691
Riggs, M	30,833	1,071
Roberge, M	31,546	
Roberts, M	31,902	1,274
Roberts, S L	30,592	1,895

	Salary $	Travel $
Robertsen, C	30,920	1,662
Robertson, J T	32,081	1,130
Robertson, L M	30,303	4,073
Robertson, W W	30,190	1,328
Robinson, B T H	38,564	545
Robinson, E M	30,657	1,524
Robison, M A	30,534	
Rockwell, I L	38,540	5,687
Rodgers, L	31,129	1,318
Roest, J B	31,029	1,101
Rose, A A	34,727	1,076
Rose, S J	30,835	2,148
Rosettis, M J	31,086	1,329
Ross, B G	35,893	2,877
Ross, G L	30,942	3,156
Rouse, B A	33,874	
Rowe, B E	32,224	5,192
Ruffell, R G	30,205	548
Ruffy, C M	43,573	8
Russell, P G	39,576	
Russell, S A	41,986	4,007
Rutkauskas, L	31,666	2,354
Ryan, J W	33,890	
Sadler, F M	41,987	3,933
Sadler, L A	30,918	1,067
Sampson, M H J	30,835	720
Samuel, I	31,713	
Sandercock, H J	36,352	
Sandvik, H R	32,700	693
Sanzovo, M L	31,461	3,326
Savage, C O R	31,037	1,865
Saville, H E	70,147	9,033
Sawadsky, J M	34,394	1,310
Scalet, M M J	42,404	
Schappert, R R	39,524	
Scheltens, J H	32,762	
Schick, P L	31,791	9
Schmidt, R L	47,514	786
Schneider, R	30,721	1,224
Schramm, T R	38,394	3,800
Schroyen, M A	31,829	
Scobie, T A	31,340	586
Scott, P	30,891	2,436
Seefeldt, R L	31,039	1,142
Seller, L A	35,532	2,377
Senecal, C J	31,979	
Sepulveda, A	31,259	
Sepulveda, M	32,919	775
Shamtanis, N	32,689	42
Shaw, T	35,255	520
Shea, C P	30,952	4,597
Sheir, G E	30,063	
Shewfelt, L J	39,077	
Shields, B J	32,427	7,433
Silver, J E	31,965	1,499
Simmonds, A	31,773	395
Sinclair, C R	45,812	421
Singh, E	31,791	
Singh, S	31,325	1,603
Sinton, J E	30,835	502
Sirett, B	30,835	2,939
Siripawa, P	32,602	1,289
Sivertson, M	35,759	4,718
Slett, W F	30,982	
Smith, A	33,317	
Smith, B	37,963	4,996
Smith, B A	34,916	9,611
Smith, D I	58,700	4,622
Smith, E H	37,630	
Smith, E M	38,455	2,330
Smith, J J	35,404	
Smith, W	30,779	1,111
Smithson, M A	42,122	
Smyth, F J	32,253	1,219
Snow, E C	36,723	
Sobie, M	30,137	1,525
Sohun, A R	30,952	294
Sokoloski, D J	35,701	
Solomon, J	31,105	994
Soon, B	32,387	2,871
Soon, D	30,624	868
Stainton, S L	31,242	85
Stall, R	31,918	
Standal, A	31,755	
Stanley, A	34,453	
Stanley, D C	44,969	4,175
Steinke, T W	34,546	
Stewart, B A	32,566	
Stewart, C	31,086	815
Stewart, G E	41,045	

	Salary $	Travel $
Stewart, L D	31,023	2,874
Stewart, M N	38,394	1,852
Stirling, H F G	30,904	1,903
Stock, D N	35,071	8
Stockdale, W M	36,933	1,456
Stocks, F M	30,046	
Stocks, R M	31,031	1,606
Stovold, D	39,284	7,454
Stow, H	40,735	1,978
Strom, G B	31,921	1,818
Strong, R A	38,175	370
Strong, W	38,171	929
Strother, S	32,638	1,215
Sturrock, D M	31,236	1,615
Suomi, R W	31,801	
Sutton, D E	31,310	1,714
Swan, J	33,568	787
Symons, P J W	30,952	29
Tabor, G N	32,027	
Tadsen, G A	44,046	1,485
Talas, J	31,228	1,319
Talbot, B D	49,570	8,237
Talbot, D J C J	32,389	4,988
Talbot, M A	31,786	1,106
Taylor, B	38,505	1,373
Taylor, D E	53,479	4,823
Taylor, E H	32,266	1,838
Taylor, F	38,775	7,361
Taylor, K	31,435	
Taylor, R	31,800	1,426
Temple, A	41,296	494
Terry, M J E	31,862	2,418
Tetrault, D M	33,204	
Thicke, B R	35,682	3,474
Thiessen, H	31,982	1,592
Thomas, H	30,593	3,658
Thomas, M	31,836	
Thomas, M A	58,133	4,824
Thomas-Bruzzese, B A	39,951	1,253
Thompson, D	34,216	200
Thompson, J A	30,701	690
Thompson, N P	31,330	5,622
Thomson, D M	32,105	
Thomson, L M	33,722	
Thomson, M L	31,006	2,046
Thorpe, M F	35,716	
Thorstenson, K D	38,394	1,573
Timmons, T	30,212	2,573
Tindall, D A	38,463	2,185
Tipple, S	41,170	4,203
Tischler, B	87,864	494
Tisdale, D	30,805	1,429
Todd, M R	34,527	3,987
Toews, C L	30,479	
Tomko, L P	38,931	604
Tonkens, S C E	30,924	1,699
Toporowski, A	32,326	
Towers, G E	33,540	1,512
Track, M D	39,190	941
Travers, S G	76,277	19,436
Trayler, C A	31,661	1,125
Treliving, A M	35,720	
Trimble, E	34,062	7,837
Troke, B D	31,304	1,858
Tronsgard, K K	30,921	1,498
Tuomi, R A	35,645	5,947
Turenne, J C	31,319	
Turner, C	32,958	
Turner, D C	32,637	466
Turner, E C	31,678	2,738
Turner, M C	30,971	1,739
Tyacke, D A	32,025	
Vaillancourt, C M	36,471	
Van Der Veen, S	30,474	352
Van Niekerk, L	30,900	449
Van Zandwijk, F	30,919	2,732
Van-Der-Beke, G	32,317	
Van-Driesum, A	34,718	
Vander-Pol, H	38,540	2,664
Vanderhorst, B A	38,610	2,945
Vanderleeden, G	30,217	2,159
Vandriesum, R	31,025	1,819
Vanloo, D M D	33,937	
Vanos, W T	31,844	
Varga, R	30,879	1,504
Vaughan, L A	30,942	3,456
Veit, S	57,492	7,111
Vellguth, U	30,163	1,508
Versfelt, J	38,185	7,458
Vibe, J B	31,319	3,112

MINISTRY OF SOCIAL SERVICES AND HOUSING — *Continued*

	Salary $	Travel $
Violini, L M	38,596	3,047
Volk, H A	32,543	138
Waddell, P H	31,833	
Wadds, M E	37,963	7,100
Wade, J P	38,680	239
Wall, W A	44,471	1,321
Wallace, E J	31,144	
Wallace, P	30,698	1,495
Wallace, R A	31,881	524
Walmsley, G H	32,480	10,954
Walsh, B M E	32,224	817
Walters, L A	31,145	1,512
Wand, D T	36,705	
Wang, C	31,084	1,564
Warburton, W P	39,528	643
Ward, J M	44,897	6,502
Wargo, R	38,482	719
Warwick, M	30,835	1,962
Waters, J	31,645	4,886
Watkins, H G	31,630	
Watson, I H	38,483	547
Watson, R J	30,926	
Webb, G K	34,704	1,526
Weeks, K J	31,904	
Wegelin, E P	32,345	4,954
Weir, M L	85,043	
Welch, K E	32,465	465
Welcome, A A	33,010	583
Wells, C C	43,232	
Wendland, J G D	31,017	
Wendover, J	33,416	246
Wenezenki, L B	39,836	16,150
Western, I H	32,123	
Weston, D M	31,201	85
Weston, W W	38,394	5,374
Whitman, J	33,154	105
Whittaker, G	32,389	799
Whyment, J	32,400	
Whyte, M	32,005	
Wick, T L	36,161	
Wiebe, J	31,275	1,840
Wildam, H	36,490	165
Wilkie, D	30,812	1,084
Wilkins, C L	32,251	805
Wilkins, S	31,699	590
Willems, R M	64,276	9,108
Williams, E M	32,629	124
Williams, F M	30,012	2,514
Williams, N E	35,878	
Williams, T B	38,460	8,582
Willie, J P	39,487	9,253
Wilmot, R	35,658	305
Wilson, B M	38,378	4,720
Wilson, L D	38,540	814
Wilson, P D	30,939	3,494
Wilson, R L	36,742	6,320
Winchester, J G	38,583	4,051
Wishart, L	30,827	709
Wolkosky, G K	31,998	468
Wolverton, J E	42,287	1,875
Wong, A R	42,240	437
Wong, S R	31,871	
Wong, T	30,822	1,317
Wood, C E S	33,516	9,106
Wood, C H	35,431	1,246
Wood, J W	31,470	1,980
Wood, W R	30,621	1,103
Woods, S L	32,960	26
Woodward, P E	65,637	293
Woollard, D R	39,431	929
Woollends, J M	30,873	1,388
Wray, B P	30,156	952
Wren, D	30,822	2,224
Wright, A J	31,012	316
Wright, M	30,952	1,004
Wuensche, M W	31,117	2,454
Wyatt, B	30,835	577
Yeh, R	32,339	
Yelland, O	34,946	31
Yerburgh, R E	30,919	613
Yewell, M	32,983	115
Young, B	30,952	397
Young, C J	31,320	
Young, D	36,463	671
Young, J F	32,340	
Young, M C	32,220	1,207
Younghusband, J N	33,575	
Yuh, A S K	30,831	1,610
Zaharichuk, B	30,181	647
Zakouras, T	30,873	2,187
Zimmer, M J	31,649	
Zumpano, F	38,540	629
Under $30 thousand	79,296,129	1,956,196
Accrued Pay	291,283	
Transfers	(84,364)	173,217
Unallocated benefits	22,152,793	
Totals	140,869,157	4,260,493

MINISTRY OF TOURISM, RECREATION AND CULTURE

	Salary $	Travel $
Reid, Hon W E Minister	33,368	16,586
Hayward, G R Deputy Minister	53,079	24,566
Horsey, M E U Deputy Minister	36,068	7,363
Abbott, D N	39,301	451
Adams, J D	36,352	3,373
Apland, B C	45,254	5,064
Bacon, A A	44,055	1,804
Barkley, W D	66,299	4,514
Barnes, L V	32,481	5,851
Bateman, J L	38,233	3,403
Bawtinheimer, M A	39,553	1,702
Brand, W R	31,683	280
Brickwood, K A	33,592	2,600
Brownsey, G R	54,470	12,439
Buchanan, J H	32,272	59
Burnett, R S	37,128	945
Cameron, G E E	38,775	5,817
Campbell, C K	59,803	12,128
Campbell, R W	36,264	2,889
Cannings, R A	39,546	4,449
Carter, C J	30,363	
Carter, W L	54,935	10,264
Ceska, A	32,149	4,347
Charlton, A S	53,070	5,556
Colthorpe, F S	30,313	5,640
Cooke, M B	31,081	897
Corley-Smith, P	32,509	2,652
Crosby, K L	41,333	6,055
Cuthbertson, S A	44,805	1,335
Dawson, J H	43,023	2,739
Dennison, G M	39,393	4,782
Desrochers, M	35,533	5,620
Dibnah, L B	30,313	1,198
Diemer, H L	46,101	8,640
Dornik, D M	34,535	11,639
Doswell, J A	67,571	32,131
Fawthorpe, D E	31,850	357
Fielding, T G	59,522	5,813
Flach, R E	30,943	162
Foxgord, D	43,595	12,268
Frey, P R	48,474	5,618
Friedli, L E	30,580	
Gale, S W	48,572	13,957
Gallacher, D T	42,181	8,553
Gibbs, R E	31,682	1,288
Grant, M E	39,320	1,253
Green, G D	30,443	366
Greene, E J	59,219	3,665
Greene, V J	31,451	3,834
Griffith, C M	35,014	8,628
Haggarty, J C	39,515	3,341
Harms, D B V	41,067	855
Harper, G B	31,293	
Hasell, J A E	47,249	6,787
Hebda, R J	37,548	1,719
Henderson, D	52,461	9,913
Henderson, D M	51,597	4,225
Henderson, J A	41,453	572
Hewitt, C A	47,171	6,892
Hill, G R	34,881	12,010
Hives, T	31,139	
Hook, W D	41,217	3,751
Hoover, A L	39,525	812
Hughes, G W	36,053	1,229
Huot, W J	36,352	
Hussey, F	43,782	11,553
Inglis, R I	33,076	1,320
Irvine, R J	59,257	19,426
Jacobsen, E J	30,662	3,807
James, A M	36,170	38
Jessop, V L	34,021	
Keddie, G R	32,272	731
Kelsey, B W	77,747	27,460
Kerr, A W	41,035	5,215
Kool, R	40,386	3,712
Lambert, P	36,903	1,101
Lamoureux, R D	35,014	6,156
Leduc, E A	35,014	4,267
Lee, B A	38,483	2,191
Lee, J H	48,311	13,015
Lemon, R H	53,801	12,222
Lewis, Z H	31,765	
Lindal, V E	35,014	17,983
Lindsay, D S	33,412	4,106
Loat, G W	46,405	1,283
Looney, R J	36,336	525
Macey, E	36,175	4,210
MacKenzie, R J	39,396	1,468
MacKinnon, J M	35,014	6,765
Mailloux, D	32,793	10,274
Majcher, J	43,292	12,586
Maundrell, P	50,227	11,430
McCooey, D M	34,881	5,967
McKay, R G	35,014	10,300
McMurdo, J	36,352	127
Miller, E H	47,609	1,659
Morgan, A E	32,787	701
Morley, D	32,364	662
Nagorsen, D W	32,272	1,115
Neary, K J	32,149	3,132
Neufeld, D	52,282	5,340
Newsome, L A	33,850	1,156
Niemann, A	30,731	
Ogilvie, R T	39,178	1,351
Otke, A B	38,049	2,069
Pagel, K D	35,778	413
Palfrey, T R	31,275	469
Parker, D N	32,149	93
Patterson, R G	32,477	389
Pavlick, L E	32,272	2,885
Peart, R W	50,146	1,313
Peden, A E	39,301	3,381
Peppler, J C	45,243	23,027
Premischook, J O	41,009	3,781
Rafferty, P	51,515	23,258
Richardson, J	35,014	8,959
Ross, M J E	33,714	5,080
Schuring, R J	36,456	1,133
Skillings, R	36,626	5,761
Smith, W W	35,014	9,495
Smyly, J H	34,160	330
Steen, R A	31,477	5,584
Stothart, J A	43,696	5,644
Strickland, C	34,535	9,134
Suttill, D W R	30,927	2,057
Tarasoff, D W L	36,352	2,760
Till, B G	30,542	2,433
Tivy, R P	39,685	6,876
Turner, R D	36,053	2,158
US/British Citizen Payroll	27,860	
Van Haaften, A	70,055	20,084
Verwoord, J M	35,282	4,358
Wardrop, J R	36,490	2,162
Weston, J W	30,313	1,652
Williamson, D G	37,146	3,705
Wilton, D N	35,785	4,661
Wood, C T	31,509	1,485
Yates, R A	48,474	11,897
Zurosky, K N	32,232	300
Under $30 thousand	6,141,820	148,449
Transfers	(274,448)	(84,397)
Unallocated benefits	2,100,273	
Totals	13,457,458	794,838

MINISTRY OF TRANSPORTATION AND HIGHWAYS

	Salary $	Travel $
Rogers, Hon C S Minister	14,119	3,938
Michael, Hon C C Minister	19,425	12,253

MINISTRY OF TRANSPORTATION AND HIGHWAYS — *Continued*

	Salary $	Travel $
Flitton, R D Deputy Minister	30,666	4,277
Illing, R Deputy Minister	58,352	3,526
Johnson, T R Deputy Minister	278	
Aarts, A P	33,245	3,923
Abel, C R	31,057	122
Abrams, A F	33,951	6,825
Adams, R E	38,080	
Adank, J C T	32,647	114
Ahola, R W	42,500	2,286
Ainsworth, L	37,465	601
Ajas, R R	36,621	60
Alderson, N R	37,842	
Alexander, B F	30,054	1,372
Alexander, B L	37,004	
Alexander, C W	32,954	559
Alexander, K H	32,776	458
Alexis, P D	32,860	120
Alger, G H	33,739	
Alix, J A	34,068	
Allan, W N	37,870	
Allen, B	31,474	3,049
Allen, G R	36,917	
Allen, N J	35,873	916
Allen, W G	33,754	
Amy, G R	51,460	9,774
Anderson, G	31,008	
Antrobus, A	46,464	4,906
Arnold, C A	32,819	961
Arnold, D	36,095	
Arnott, D K	35,157	
Arnott, K H	51,617	1,600
Askew, R G	38,102	
Assoignon, E	38,667	
Astra, O	35,146	
Atkins, A R	48,772	
Atkins, B	34,645	
Averill, R B	32,067	
Aviss, K A	33,507	
Bachman, D E	30,883	7,474
Bacon, M D	31,663	
Badalucco, G	34,914	
Baerg, R R	35,530	5,331
Bagg, M E	36,330	378
Bagot, T R	49,762	7,061
Bailey, B	34,159	
Bain, D	37,571	
Bain, R A	39,931	
Baines, D M	37,544	
Baird, G M	31,375	
Baird, J A M	32,175	1,133
Baker, W M A	35,729	4,847
Balbirnie, W G	30,047	246
Ball, W R	98,543	10,782
Balogh, J	30,300	
Banks, R W	31,837	253
Banks, W H	32,519	2,161
Barby, H G	34,107	
Barker, B	31,055	456
Barlow, G	41,438	6,363
Barnes, B L	34,990	
Barnes, P	46,891	6,789
Barnewall, B	44,079	100
Barrette, D G	34,162	
Barthel, W E	44,199	1,276
Barton, V L	30,670	327
Batjer, D F	32,200	
Batt, W	33,753	
Baxter, C E	31,333	172
Baxter, R	30,917	
Bayntun, T C	44,249	597
Beaulac, D J	31,362	707
Beaulieu, S D	31,518	484
Bebington, P R	34,237	
Beck, R	30,776	1,181
Bedard, A N	36,250	120
Beday, J P	35,664	3,686
Belgrave, R D	31,833	
Bell, H E	33,880	338
Bell, J B	37,344	
Bell, J F	38,989	815
Bell, R C	33,154	6,041
Bendickson, R C	30,834	
Bengston, E S	45,307	420
Bengtsson, L A	30,890	646
Bennett, A N	45,096	2,978
Bennetto, J D	32,818	1,091
Benoit, F D P	35,024	207
Bentley, D K	33,724	
Berg, E A	30,285	71
Bergeron, R P J	30,739	954
Bergstrom, B A	36,729	
Berkey, E L	34,631	942
Bertelsen, J	32,021	98
Bertram, J B	36,506	
Bespflug, K E	64,474	8,874
Bester, H J	33,556	456
Bezzegh, J G	36,768	
Biccum, L T	35,145	
Bieganski, A T	33,519	1,794
Bigler, C L	37,490	
Bishop, M C	33,694	
Bisset, D L	37,914	
Bisson, M J	30,967	
Black, J P	31,567	
Black, R F	34,311	
Blackburn, D G	40,157	
Blackey, G J	34,782	
Blagdon, T	41,556	6,496
Blaschuk, C M	37,465	581
Blishen, A	32,356	1,571
Blogg, G E	30,219	467
Blokker, P F	35,584	8,981
Blumenauer, R A	37,677	
Blundell, G	36,810	
Bobicki, A	42,542	40
Bobroske, W A	41,077	1,786
Bodnarchuk, A J	33,008	
Bodner, J A	33,005	294
Bohmer, H W	45,450	324
Bolleman, J	31,723	845
Bone, T W	32,885	1,541
Bonser, P J	56,967	7,795
Bontron, T A	35,783	1,290
Boothman, A E	31,783	143
Borle, J H A E	30,219	1,982
Borman, G E	33,780	
Bot, J C	31,250	2,200
Boteju, K I	44,669	822
Bouchard, G	32,188	
Boudreau, P	33,734	1,756
Boulton, D	39,886	3,789
Bourhill, T	33,002	
Bowlby, V A	39,472	
Bowler, P R	32,832	238
Brard, D J	32,702	2,483
Brenton, E M	36,112	
Bretecher, D	30,033	
Brethour, M G	31,639	974
Brett, P H	61,723	11,434
Briskham, C R	33,433	
Broddy, L A	67,868	14,343
Bronson, G R	34,197	
Brooks, E C	33,323	2,788
Broughton, R E	33,034	472
Brown, A C	52,386	3,133
Brown, A C	54,121	12,476
Brown, C W D	32,954	
Brown, D E	36,121	
Brown, G W	48,046	2,779
Brown, I C	30,219	6,517
Brown, L G C	34,591	
Brown, M E	43,378	4,020
Brown, M J	48,937	1,571
Bruce, J W	32,111	3,373
Brugger, M W	36,820	
Buchanan, R G	36,490	5,950
Buckel, A W H	34,624	5,216
Buckham, B R	31,720	2,359
Buckingham, R W	62,708	6,434
Buckle, J L S	58,486	4,385
Buckley, D A	33,830	348
Buckley, M C	43,419	485
Buettner, R H	36,097	6,645
Bukkos, A	36,784	
Bullard, J R	33,119	64
Bullivant, L G	39,714	
Burdeniuk, E J	36,082	4,764
Burechailo, Z A	32,758	2,421
Burges, D F	38,368	2,277
Burgess, R O	30,092	9,155
Burgess, S M	36,998	2,365
Burgess, T J	37,107	3,751
Burnett, R E	35,014	6,937
Burrows, R G	37,208	
Burt, S G F	38,937	1,410
Burton, S	44,327	566
Bush, A D	32,265	
Butler, D B	39,140	1,234
Butler, M F	34,023	398
Butler, R B	34,564	
Butterfield, E G	32,942	570
Byers, D L	52,416	1,894
Byers, V J	45,869	1,525
Bynuck, J J	46,466	
Byrne, P U	37,542	5,401
Cade, R G	30,773	52
Cadger, P	48,423	
Cail, M J	34,168	
Calbick, W B	30,876	
Calder, W W	33,482	
Callaghan, J R	46,204	13,336
Callander, G W	40,824	191
Callander, K	30,519	
Callbreath, M A	36,483	211
Cameron, D	40,726	1,085
Cameron, R G	34,259	
Campbell, L F	30,676	1,664
Campbell, M F	31,602	10,230
Campbell, M R	38,485	1,197
Campbell, R W	32,883	
Canfield, K	36,882	
Carey, A J	30,261	905
Carlson, P G	32,145	
Carlson, T E	30,317	48
Carlson, W C	41,109	
Carnie, H G	30,503	414
Carr, P J	85,791	
Carter, H N	31,581	
Carter, V	33,116	
Cartie, H R	38,819	2,102
Cary, W O	31,476	510
Casemore, B W	30,664	199
Casey, R P	35,925	2,980
Castrucow, M A	35,532	
Castrucow, M P	36,826	
Cavanagh, R J	37,381	6,534
Cepicky, M V	45,920	1,723
Chadsey, B D	33,529	1,714
Chadwick, R	37,581	
Chaffee, R D	33,764	
Chambers, F O	35,554	246
Chang, W	38,002	30
Chaplin, D R	36,267	2,096
Chapman, R A	31,342	1,466
Chapman, R L	59,957	10,864
Chappell, W D	35,014	943
Chase, L	32,589	2,433
Chater, D W	30,313	1,032
Chauhan, J	35,926	
Chenoweth, J J	30,576	1,651
Cheveldeaw, A D	33,762	
Cheveldeaw, W	36,159	
Chiarotti, T	31,803	715
Chisholm, A B	36,069	
Chisholm, D	49,423	
Chiu, P K	36,944	60
Christensen, F H	62,817	2,827
Christianson, D	30,342	145
Chura, D J	31,669	
Church, G R	31,801	1,162
Churchill, L J	44,394	2,694
Clark, G A	56,271	5,558
Clark, J P	37,493	7,062
Clark, R E	31,564	
Clarke, D A	31,251	2,337
Claussen, T J	33,917	675
Clement, B J	31,648	
Cline, D B	30,175	
Close, R M	33,519	16
Clovis, R W	31,583	130
Coates, M	33,992	
Coates, R D	46,398	7,913
Coates, W R	32,895	5,845
Coburn, M L	34,969	
Cochran, J	31,919	72
Coffey, R E	31,397	
Cole, J V	32,276	346
Colgan, D V	30,072	
Colgan, J A	50,721	2,639
Collington, J A	32,342	836
Collins M V	16,632	2,892
Collins, A H	30,902	2,892
Collison, M D	36,562	
Conseiller, C F	39,062	459
Constantineau, L	30,361	880
Cook, D A	32,856	
Cooper, M W	33,745	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — *Continued*

	Salary $	Travel $
Cooper, R D	34,788	
Copley, J C	37,158	
Corak, R M	31,833	
Corak, W	32,757	120
Corbett, B J	31,535	
Corder, R J	42,072	7,294
Corey, R E	33,783	
Corriveau, P P	33,338	
Cosman, E A	32,311	
Couch, D P	36,470	
Coulter, F A	33,560	
Coupland, M	38,560	
Covey, H A	36,149	
Cox, R K	51,466	
Craig, I W	46,916	6,683
Crawford, G C	39,940	
Cream, R W T	33,013	
Creasy, D M	45,494	2,972
Creed, N A	34,741	
Crichton, W H	37,184	
Crider, J R	42,533	382
Crispin, D J	37,963	
Criss, P R	35,741	
Crist, B	36,236	
Crocker, G E	36,369	4,747
Cruickshank, K C	32,652	216
Cruickshank, N H	32,865	
Cryderman, A D	31,713	564
Cucksey, J K	41,543	
Cudmore, D G	33,136	
Cuell, W E	35,499	4,225
Cullen, K I	43,185	60
Culling, D	35,588	16
Cummings, J	35,007	2,592
Cunliffe, D S	52,929	1,228
Curiston, J R	30,478	
Curnow, R L	31,584	
Cutt, S	45,453	3,703
Cutting, K R	30,326	2,878
Dacre, B L	33,134	
Daenckaert, B R	37,223	
Dafoe, L F	33,609	817
Dainard, G C	33,605	
Dalpre, R R	32,516	7,225
Damgaard, G	40,301	
Daniel, G D	33,552	
Daniels, B R	34,305	5,109
Daniels, T R	31,243	
Darin, M D	33,132	
Dash, A	32,874	
Dash, E K	36,963	
Dash, R K	49,399	14,341
Dasnieres, P V	42,496	
Daubner, M L	32,438	
Daunes, W E	36,728	334
Davey, R W	33,057	13
David, W G	35,565	145
Davidson, A	47,240	2,357
Davies, P E	51,756	
Davies, S R	38,386	337
Davis, A L	32,478	585
Davis, D H C	33,363	795
Davis, K C	42,453	2,206
Davis, K D	36,822	675
Davis, L G	48,820	1,162
Dawson, C R	31,803	599
Dawson, W D	33,320	
Day, B D	40,933	11,152
De Jager, R F	32,387	
De-Boer, L J H	57,449	1,875
Deakin, B J	31,375	780
Dean, P J	32,680	
Debock, D W	33,362	
Debolt, L A	30,999	525
Deciccio, C	36,499	21,195
Decraene, R	31,295	
Degner, J S	38,532	
Delainey, D L	33,753	
Delcourt, B A	38,265	
Dell, R K	35,098	233
Delyea, H.	39,039	1,202
Denholt E A	24,842	6,724
Dent, T A	30,934	85
Denton, H L	40,876	
Der, G N	36,904	
Derbyshire, P J	35,664	1,142
Derkatch, J L	30,336	1,015
Des Meules, D R D	37,275	
Desautels, T M	33,254	
Desimone, A G	32,847	353

	Salary $	Travel $
Deutsch, J L	41,963	
Deyaeger, A R	47,590	1,636
Dicaire, G	31,657	1,173
Dick, D J	44,274	60
Diebert, D R	36,399	
Dignan, L R	33,052	
Dinter, C D	33,846	3,699
Disher, D J	30,339	
Dixon, R H	49,076	18
Doan, B J	35,891	
Dodd, D W	35,822	
Dodd, R R	40,195	
Dodd, R W	37,235	
Doddridge, P E	34,459	
Doddridge, W J	31,746	731
Dodds, E N	45,582	2,116
Dodge, C H	38,698	1,395
Dodsworth, D F	47,500	
Doll, K L	36,416	
Donkersley, R J	30,501	264
Doty, L A	33,009	
Doucette, W W	33,334	
Dougan, J G	36,356	
Douglas, E F	34,974	56
Douglas, J	38,811	396
Dowler, L V	31,055	2,955
Downer, F S	37,527	
Downing, G E	30,837	303
Doyle, D P	66,773	7,377
Dragan, G J	31,217	1,791
Draper, B C	38,667	
Drew, D R	33,280	212
Dube, A E	33,282	
Duddy, M F	30,284	618
Duggan, H L	38,761	72
Dummett, F R	34,858	909
Dummett, W J A	30,373	
Dunbar, J F	49,353	
Dunbar, J P	30,218	
Duncan, D R	33,237	
Dunn, P S	54,324	8,954
Dupas, R R	36,369	362
Duteau, B E	34,857	1,549
Dyck, D M	32,198	
Dyck, D N	42,364	
Dye, K J	33,171	
Dyer, L O	32,635	
Dyer, R	36,457	2,538
Dykhuizen, R M	37,121	376
Eastick, E G	45,818	
Eastman, B W R	52,443	1,708
Eddy, L A	30,402	683
Edgcombe, S E	34,988	
Edwards, J A	33,875	383
Edwards, T D	34,003	
Eftodie, P A	35,335	
Eggie, P E B	34,473	
Egolf, C J	34,896	544
Eisbrenner, W W	37,033	494
Eisenhuth, G R	36,548	2,438
Ekstrom, L H	33,180	1,272
Eld, M M	36,444	331
Elias, J	30,227	
Elliott, E R	30,415	1,614
Elliott, G	32,451	147
Ellis, R W	37,053	
Elston, M G	77,895	980
Embree, J M	30,647	
Emsland, R W	37,644	
Eng, H C	30,303	33
Erickson, H P	36,912	756
Erickson, P M	45,599	4,377
Erickstad, F	39,734	543
Ettel, G W	36,443	
Evans, H	31,498	641
Evans, J T	46,300	6,710
Ewings, T A	43,224	1,507
Fabrick, T A	33,673	
Falbo, R P	34,176	820
Faragher, C F	31,881	
Farnden, G	37,858	94
Farrell, B R	32,358	8,448
Farynuk, M S	37,749	
Fast, V	31,166	52
Fasten, E O	34,270	1,147
Faulkner, F	32,848	
Faulkner, F	30,190	507
Fazan, L B	35,689	
Feedham, V B	33,246	135
Fehr, T S	35,966	

	Salary $	Travel $
Ferguson, M T	33,376	1,440
Fieber, D F	51,628	3,695
Filipchuk, L E N	33,183	
Finden, D.	34,676	
Finlayson, R B	30,254	352
Fisher, I	34,836	
Fisher, R A	45,240	48
Fisher, S J	32,689	
Fisk, B G	33,484	
Fletcher, J.	34,584	
Floren, L B	40,143	87
Foley, R P	38,688	2,589
Fontaine, W L	45,880	3,073
Ford, R D	32,370	
Forgaard, G R	36,727	1,861
Forsyth, T M	46,231	10,813
Foster, D.	34,845	1,585
Fowler, R R	30,684	
Frampton, H N	38,612	
Franceschini, J L	32,554	
Francis, D R J	30,242	3,098
Frankovitch, R E	30,347	588
Fransson, L S	46,285	13,799
Fraser, D T	53,089	5,782
Fraser, W G	37,327	
Fraser, W J	32,549	
Fraser, W S	34,585	
Frederiksen, M A	32,154	
Fredrickson, J R	31,910	1,916
Freer, G L	41,024	22,501
French, A F	31,082	
French, D L	48,136	812
French, R J	37,099	247
Friberg, M P	33,566	
Friesen, W	35,015	255
Froment, P P	39,492	2,276
Frost, D	35,644	4,087
Fru, R A R	54,339	6,094
Fulton, M J	30,357	2,163
Funk, A A	31,004	
Gabler, R D	36,310	
Galbraith, G F	39,192	1,507
Gale, G W	31,312	
Gale, T L	35,317	
Gallagher, B H	37,400	
Gallagher, J	34,585	
Gallagher, K L	34,499	
Gallagher, N C	37,614	988
Galloway, R A	46,747	
Garay, L A	35,323	
Garlinge, A G	50,674	2,272
Garner, D F	36,039	
Geddes, G S	36,967	9,228
Gee, D E	30,516	645
Geernaert, D R	38,306	48
Gentles, D D	41,295	
Gerow, A G	49,449	
Gerow, D J M	32,903	
Gerraghty, D E	36,258	1,104
Gerrard, K G	31,690	
Geyer, W A	30,906	
Gibbon, G G	37,566	
Gibson, A G	35,704	
Gibson, C F	43,092	
Gies, W R	38,827	
Giesbrecht, P G	33,035	370
Gilbert, L R	30,397	8
Gill, G	35,892	
Gilliard, G E E	36,420	
Gilmore, A L	35,376	
Gittins, R W	109,870	4,925
Gladysz, S D	55,289	2,563
Glassford, W D	33,204	1,847
Glen, W J	34,912	483
Goddyn, A T	30,144	
Gohl, E E	36,169	
Gomez, J F	30,525	4,612
Gonzalez, J	30,254	326
Gooch, P W	30,092	
Good, H L	50,540	7,420
Good, K J	49,545	9,801
Goodwin, L M	30,374	174
Gordon, K L	34,865	795
Gordon, K R	34,414	
Goudreau, C	37,400	4,716
Gould, R D	49,280	
Gourley, R T	36,710	
Gowman, E S	36,169	8,090
Gozdan, F F	55,114	1,760
Graham, S	35,728	513

MINISTRY OF TRANSPORTATION AND HIGHWAYS — *Continued*

	Salary $	Travel $
Grant, C B	36,938	
Grant, D W	44,256	10,036
Grant, R G	37,014	321
Graves, G W	43,055	
Green, B F	32,865	644
Green, E A	32,693	
Green, T D	30,219	5,757
Green, W H	33,849	
Greenall, L W	35,744	3,230
Greenhalgh, K B	35,101	
Greensides, J V	35,828	
Greenway, K T	36,179	1,014
Greig, R A	39,197	22
Grelson, F A	53,388	
Grelson, R D	41,948	
Grewar, E E	30,892	10,276
Grey, D	69,220	7,318
Grieve, W G	30,837	
Griffiths, R P	32,690	
Grof, I	45,026	2,019
Gronvold, E N	37,219	
Gross, H A	38,201	
Groves, R G	40,883	358
Guilhamoulie, R F	30,389	1,386
Gunnarsen, J L	30,970	
Gurr, J M	35,453	
Gurski, B	33,781	
Gustafson, R T	38,552	160
Gutteridge, H H	68,266	271
Haack, E R	41,533	10,467
Hacking, R A	35,771	
Hackl, S	42,976	12,633
Haddock, B O	42,674	
Haddow, W M	32,565	1,905
Hahn, D E T	31,362	194
Haight, D M	36,283	
Haight, R M	35,150	1,176
Hall, D W	49,684	10,016
Halladay, H H	34,184	
Hamer, W E	30,202	5,420
Hamilton, A J	30,188	2,211
Hamilton, T	44,102	3,485
Hamm, A D	31,251	3,152
Hand, J D	33,168	
Handley, D P	31,749	1,132
Hanna, G W	50,117	
Hanna, S A	42,678	
Hannah, B C	33,148	
Hansen, R G	34,104	722
Hanson, A I	37,355	120
Hanson, B S	36,019	180
Hanson, R E	49,451	1,088
Harbicht, T N	30,260	
Harder, D	34,307	318
Harding, A C	32,311	4,626
Harding, L V	38,398	1,408
Hare, W A	30,893	174
Harkness, T P	42,086	4,470
Harms, W N J	39,874	
Harms, W V	39,429	
Harold, R E	42,510	4,007
Harris, D P D	36,694	
Harris, P F	33,962	
Harris, T C	31,676	
Harrison, B L	30,512	
Harrison, R E	55,367	5,095
Hart, F H	43,626	
Hartel, P R	31,244	38
Harvey, G P	45,062	339
Haslett, R L	33,755	
Hastings, T C	30,162	1,438
Haubert, V	39,550	38
Hauca, R	35,566	
Hauck, T W	30,416	32
Haugen, S V	35,870	704
Haughton, D R	50,329	4,851
Hawe, D J	31,619	4,346
Hawksworth, D B	35,587	
Haworth, G R	31,702	4,235
Hayashi, N	30,481	651
Hayden, F B	36,493	254
Haywood, D A	33,571	
Hazard, C K	34,815	168
Hazel, R J	31,320	4,493
Hearst, R M	48,092	435
Heatherington, R P	30,729	285
Hebert, L C	30,305	3,856
Hebrant, P E	34,934	
Hecker, J B D	35,584	9,367
Heim, J A	32,266	6,029

	Salary $	Travel $
Hellekson, R S	34,156	
Helton, L M	30,594	1,828
Henderson, D R	38,509	
Henderson, G P	35,762	
Hendren, W V	48,511	3,598
Hendy, D B	30,557	
Henke, E H	36,776	1,614
Hennings, E	35,394	
Henry, L F	36,611	
Henry, T R	50,636	4,104
Henry, W R	34,471	
Henson, R J	33,291	
Hepp, A N	54,438	7,927
Hester, J	30,608	2,314
Hewitt, J R	35,445	
Hewko, R A	45,806	
Heywood, H D	44,722	
Hicks, E E	50,422	8,402
Higgins, G G	32,325	1,444
Higgins, W I N	71,816	3,221
Hill, D W	44,220	4,270
Hill, E	30,478	97
Hill, J R	33,053	
Hilland, E A	32,405	
Hillbom, C	35,489	68
Hillis, M G	40,750	
Hilts, J L	30,917	
Hilts, W D	37,281	
Hiney, D M	32,109	301
Ho, K W	51,534	638
Hobel, W	34,803	
Hoffman, G S	33,837	
Hoffmann, J C	36,322	
Hogg G S	19,006	826
Hohm, H A	40,345	1,708
Hohm, H J	35,093	
Holland, J H	30,703	8
Hollingshead, W M	32,268	149
Hollins, H P T	37,319	436
Holowachuk, L	51,662	8,172
Holtby, R	35,815	3,279
Hooker, G W	33,080	302
Hoover, G R	30,678	
Hope, N	64,084	13,730
Horne, D V	43,143	11,506
Horsnell, A W	53,815	2,342
Horvath, J	32,167	143
Houghton, A	35,664	1,109
Houle, F	35,056	150
Hovde, M J	39,077	
Howard, D M	33,640	
Howbold, M	43,846	1,833
Howe, B W	34,552	
Howell, P C	33,354	928
Howie, I R	37,653	
Howie, M S	31,033	
Hrechka, K	36,194	258
Hubbard, S W	37,166	1,348
Hubner, T	30,417	2,123
Hudson, N G	30,701	
Huffman, C	40,599	986
Hughes, F C	37,156	184
Hungle, R W	30,489	
Hunt, W D	38,703	976
Hunter, B D	53,396	8,460
Hunter, H R	33,296	1,870
Hunter, N J	35,290	47
Hupman, C B	36,785	
Hurlburt, D A	31,089	779
Husband, L L	33,829	
Hutchins, C G	37,118	2,173
Hutton, D H	53,775	9,467
Hvozdanski, J	54,256	3,424
Hyatt, D W	32,769	
Hyatt, M C	35,654	254
Hyde, D B	40,965	
Illing, D	30,927	894
Ingwersen, K A	36,634	1,504
Inkin, G M	32,182	
Inkster, K W	34,554	2,647
Inouye, T	37,725	
Iverson, L O	35,742	138
Jackman, P K	66,566	13,058
Jackson, R V	37,449	
Jacobs, D N	31,495	1,427
Jacobsen, G	32,587	2,429
Jagdeo, C D	42,337	
Jagdeo, G S	39,675	
Jago, R C	44,648	1,444
James, L W	36,085	813

	Salary $	Travel $
James, R A	47,942	9,494
Janas, F P	32,467	1,417
Janusson, W B	35,534	
Janzen, J	31,390	987
Jaques, S B	36,427	6,698
Jarvis, R W	35,584	2,767
Jassal, B S	43,527	
Jeffery, D H	41,452	120
Jenkinson, D C	41,576	5,343
Jensen, J C	54,144	10,646
Jensen, J R	39,156	80
Jeyes, J C	30,598	
Jobling, M J	35,218	
Jobsis, H B C	50,927	1,708
Joe, L M	30,002	2,022
Johnson, B V	44,720	2,507
Johnson, D	31,010	
Johnson, D G	51,680	4,428
Johnson, D L	34,322	3,089
Johnson, E E	33,357	1,934
Johnson, G E	30,397	
Johnson, J B	31,483	6,351
Johnson, K B	37,476	
Johnson, K D	33,828	332
Johnson, L C	32,945	
Johnson, R	50,105	5,879
Johnson, R J	31,983	120
Johnston, I A	33,258	
Johnston, S W	39,010	
Jones, A G	33,787	
Jones, A R	34,787	
Jones, D J	30,391	313
Jones, E P K H	34,476	1,126
Jones, H A	30,771	
Jones, J G	34,986	
Jones, J H	32,266	2,194
Jones, L D	36,967	477
Jones, R J	36,467	1,605
Jones, S H	41,005	
Joronen, O K	35,253	
Jupp, P	38,860	
Kalmbach, R	30,153	
Kane, S O	30,115	1,780
Kao, T	41,245	
Kapuszta, J	35,341	
Kasianchuk, D A	71,404	9,969
Kassel, D R	30,305	8,164
Kastelein, A	34,050	3,722
Kaufmann, H	33,000	11,640
Kazakoff, G F	53,830	6,278
Kazakoff, K L	30,788	
Keane, B J	42,784	
Keeler, D R	37,687	2,425
Keiser, W S	34,650	
Keller, J M	37,924	
Kells, D	31,156	
Kelly, A G	33,679	
Kelly, K R	31,070	439
Kelly, L M	44,607	8,042
Kelly, M P	32,980	
Kelly, N C	33,333	
Kennedy, A B	36,936	8,817
Kennedy, F C	35,677	1,198
Kennedy, J	34,104	
Kent, M J	46,838	5,834
Kermode, M A	30,272	1,145
Kern, C B	51,497	2,496
Kernaghan, A J	33,536	474
Kettner, R R	33,872	2,501
Kew, H B	32,398	
Khadikin, L	36,335	
Khan, E	49,540	5,703
Kidd, D K	34,267	
Kiland, G M	34,864	
Kilian, G A	36,790	
Kimble, B	41,194	1,911
Kimble, W R	50,344	366
King, M G	30,118	361
King, O T	43,903	5,269
King, R A	41,590	
King, S P	33,375	
King, T	51,234	
King, V J W	33,275	
Kingsley, D T	32,796	
Kinnear, R C	30,206	2,433
Kirk, D S	51,001	1,838
Kirkbride, T G	33,348	775
Kirkland, D A	41,671	
Kirkpatrick, J E	45,341	
Kishkan, G A	36,156	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — *Continued*

	Salary $	Travel $
Kitchen, D R	30,144	4,123
Kitson, M A	30,113	1,005
Kiyono, T R	35,638	
Kjenstad, J E	30,507	
Klassen, L A	30,653	2,456
Klassen, L A	33,776	120
Klim, C L	33,043	135
Knott, K G	32,389	1,330
Knox, J L	37,835	1,981
Koel, C N	30,630	834
Kooistra, G H	31,573	1,135
Korbay, P E	47,464	2,018
Kortegaard, W	40,608	501
Koski, G	31,471	
Kosowick, J J	45,989	5,047
Kostian, D M	32,195	1,872
Kouwenhoven, F L	31,299	
Kraus, A J	33,718	926
Krause, K	32,990	2,183
Kreklywich, N	38,502	4,217
Kroetsch, T L	33,230	3,195
Kryklywyj, R S	30,510	
Kunz, L	30,095	44
Kurylowich, D J	35,894	1,043
Kuzyk, A W	32,990	183
Kwak, F F	34,168	
Lachmuth, G A	31,066	
Lafrance, L W	34,703	
Lahner, R J	32,122	1,583
Lake, B E	45,298	
Lalley, P	31,840	
Lalonde, J A	30,747	
Lamont, C J	32,258	522
Lamont, J	41,107	
Lancaster, T G	33,138	
Lane, A	30,272	
Lange, H F	30,524	
Lange, V J	36,918	
Lansdowne, P G	30,216	416
Large, O F	30,488	
Larsen, V	37,026	
Larson, R A	32,237	
Lastoria, K F	33,746	
Laursen, G L	32,541	
Law, E W	30,654	168
Lawrence, D S	37,726	3,561
Lawrence, J C	30,140	891
Lawrence, J H	45,499	4,516
Lawrence, R C	30,191	
Lawrie, S G	30,009	723
Lay, J W	49,658	1,921
Lay, M A	36,474	1,405
Leatham, R G	34,372	3,784
Leblond, C B	49,648	
Lee, C A	34,669	1,561
Lee, F H	36,849	554
Lee, J H	41,245	37
Lee, S	32,847	276
Leeland, M J	38,099	1,225
Legard, K J	33,351	
Lehmann, E	36,225	
Lehrke, H F W	41,262	
Leigh, F W R	38,502	3,196
Lengwenat-Cordsen, S S	34,450	
Lennartz, H	37,025	1,779
Lentz, D W	41,530	
Leong, J K	30,936	391
Lepage, R J Z	36,992	
Leson, F H	31,612	194
Lessard, C J	41,276	
Lessard, K M	32,204	
Lesyk, D W	32,646	461
Levesque, D H	36,513	
Lewis, C S	36,958	
Lewis, F J	42,774	216
Lewis, L A	40,696	1,285
Lewis, P A	31,463	1,113
Lillico, A	34,570	
Limacher, A R	75,212	4,621
Limacher, R J	33,322	
Lindsay, E R	30,705	3,165
Lindsell, W R	36,898	
Linton, H	30,609	527
Lintott, B D	32,188	1,442
Lisk, K E	39,709	166
Lisman, J	55,194	3,816
Lister, D R	53,849	6,692
Lobay, G P	36,412	1,092
Locke, B B	33,675	601
Locke, E A	34,511	3,520
Locke, P S	31,404	757
Loewen, G J	38,477	
Lofgren, K J	34,349	
Lofgren, R L	33,979	
Lofthouse, P	42,916	152
Logan, J R	31,042	4,110
Lomas, G	38,031	569
Lomas, R	32,829	273
Long, D	37,610	
Long, T G	32,184	
Lopez, R	30,403	
Lorenzen, M L	31,272	
Loshuk, J D	30,998	1,241
Lougheed, D N	40,295	
Love, G W	30,560	463
Loveday, J C	32,330	
Lovestrom, K D	31,473	
Lovestrom, R D	48,424	
Lovett, J B	34,974	656
Lovett, K	33,539	
Lowe, A R	38,885	7,288
Lowe, R S	33,720	
Lucas, C J	39,513	
Lum, M F	30,596	
Lund, E A	68,666	13,167
Lyall, W R	57,655	4,337
Lyons, D	35,733	1,197
Lyons, J	31,638	2,993
MacDonald, J A	37,390	
MacGregor, R C	49,994	9,857
MacIntyre, A	36,811	2,239
Mack, L L	30,280	395
MacKay, B F	47,032	
MacKay, D G	36,878	
MacKay, J	37,426	
MacKay, T K	34,383	638
MacKay, W J	35,170	4,515
MacKenzie, I W	40,219	158
MacKenzie, K E	36,534	
MacKillop, R N	36,149	311
MacKinnon, D R	38,293	2,023
MacLean, D N	30,468	777
MacMillan, J	33,835	1,530
MacNab, D W	48,154	3,330
MacSween, D I	46,947	4,307
Madsen, K E D	44,941	
Madsen, P E	33,953	468
Magas, M S	40,903	1,172
Magdanz, R C	34,702	
Mah, A K	32,647	3,616
Mahood, P J	32,003	1,144
Mai, R	30,028	2,441
Major, M E	31,803	332
Mak, H K	33,265	365
Mak, P C	34,857	
Makayev, M	53,077	
Makayev, M B	39,614	
Makeiv, J H	42,297	
Makeiv, S W	38,107	
Makortoff, P F	32,577	
Malcolm, K W	46,017	2,423
Malekow, S M	35,195	
Malm, H E	37,041	1,127
Marion, A M	30,181	1,099
Marriott, J R	38,319	246
Marriott, P T	31,694	
Marshall, K G	36,682	396
Marshall, R F	34,941	
Marston, R E	30,387	1,245
Martell, L	35,733	1,174
Martens, A P	30,254	
Martens, D J	37,363	316
Martens, F E	50,181	7,364
Martens, M	30,089	889
Martin, V G	33,379	1,099
Martindale, J S	32,008	
Marunchak, J A	35,500	
Marven, R F	39,199	
Marwood, R A	34,632	30
Mathieson, G G	41,980	
Mathieson, R W	46,127	8,407
Mathura, P	34,043	719
Matsuda, S Y	35,003	
Matthews, R A	34,867	
Matthews, R E	47,791	
Matthews, R G	36,331	
Matthews, R G	30,904	194
Matthews, R L	32,105	
Matthias, J A	36,610	
Matthias, K W	37,894	
Mawle, J L	42,860	
Maximchuk, F W	43,838	
May, D F	30,707	2,890
Mayes, D R	33,154	
Maynes, S S	43,436	157
Mazuch, L	40,527	3,443
McAllister, R S	34,045	1,678
McArthur, M G	35,710	168
McBurney, C J	34,373	
McCargar, W A	33,698	1,771
McCooey, M L	31,595	
McCoy, J P	34,631	87
McCulloch, J G	39,395	303
McDade, G E	30,906	
McDicken, J D	53,931	5,147
McDonald, R R	34,826	343
McDonald, S J	32,883	
McDonell, J P	38,180	14,004
McDougall, W G	38,972	2,143
McEwen, B W	30,285	1,732
McFadden, R C	33,735	
McFarlane, J D	43,990	
McFarlane, P A	38,085	
McGee, R V	31,868	410
McGinnis, N C	35,186	
McGorman, B W	39,839	2,402
McHugh, W A	31,114	1,660
McKee, D S	30,672	261
McKeigan, J L	34,308	268
McKenzie, J G	30,926	194
McKeown, B R	58,391	3,660
McKillop, D W	37,559	
McLaren, M L	36,531	
McLean, R W	31,445	589
McLean, R W	34,490	
McLean, W J	30,963	
McLeod, C S	33,881	
McNee, J M	39,941	
McNicholas, L V	32,954	1,245
McNutt, G E	35,365	
McPherson, D K	39,132	1,226
McPherson, G F	32,231	
McPherson, S E	35,591	337
McQueen, C M	30,773	1,349
McRae, N H	36,133	632
Meadmore, R B	34,189	
Meidinger, J F	53,957	3,145
Merkel, G A	38,191	
Merkel, R A	33,670	332
Merluk, T N	33,496	
Methot, R D	33,012	8,232
Mewhort, J D	32,856	
Miki, G T	30,371	
Mikkelsen, B F	31,612	630
Milburn, P R	36,860	1,940
Mill, J W	42,273	
Millar, K M	47,149	1,110
Miller, A	31,780	
Miller, B A	33,449	
Miller, F	35,664	716
Miller, G E	49,169	1,544
Miller, H D	30,836	467
Miller, I A W	33,029	5,907
Miller, R	30,359	
Miller, W A	37,666	
Milligan, D W	34,160	382
Milliken, D L	31,653	1,900
Milne, C R	50,010	283
Mintak, D O	33,759	
Mitchell, K A	37,826	
Mochizuki, R K	43,580	1,721
Moffat, C R	35,240	
Moffatt, L W	40,162	
Moir, A R	44,638	2,771
Monnette, H A	44,291	9,513
Montemayor, J C	33,004	13,314
Montgomery, R H	35,655	
Montgomery, W	36,054	1,826
Mooney, R F	35,664	2,602
Moore, D N	53,124	11,698
Moore, G A	42,414	
Moore, L G	35,024	148
Moore, R J	30,862	
Moreau, P F	30,004	1,134
Morey, F J	39,011	382
Morgan, K H	42,439	4,853
Morley, J H	49,030	6,767
Morris, G M	55,234	2,082
Morrison, D J	30,108	
Morrow, L V	36,288	267

MINISTRY OF TRANSPORTATION AND HIGHWAYS — *Continued*

	Salary $	Travel $
Mortimer, D M C	34,462	1,118
Mortimer, H S	30,443	906
Morton, V E	41,186	2,396
Mosby, G E	32,763	2,542
Moser, J G	46,779	4,875
Mossman, C A	37,007	905
Mottishaw, J B	46,778	
Mowatt, G M	32,323	31
Mulvahill, J E	33,160	1,475
Mumford, W L	30,796	
Munich, D G	30,765	
Munn, P L	56,665	2,232
Munro, T C	45,675	
Murphy, J W	37,931	173
Murphy, T K	33,416	258
Murphy, T V	30,854	
Murray, D J	32,630	
Murthi, J N	40,169	384
Mussallem, G	45,191	1,498
Nagasaka, H H	41,961	170
Nagy, A L	39,690	
Neill, P W	34,898	
Neilson, G R	35,733	
Nelson, L A	37,287	1,761
Neros, D A	33,361	
Nesting, A T	43,584	183
Neufeld, R H	35,501	
Neville, R W	36,328	
Newhouse, J R	35,720	5,485
Newman, W E J	36,743	
Newton, B D	32,015	
Newton, M	46,542	
Newton, R M	43,682	
Ng, S J	38,387	9,612
Ngo, S W K	42,728	
Nicholls, W W	33,834	802
Nicholson, P G	39,867	
Nickel, C	38,428	
Nickel, S G	32,511	270
Niehaus, B E	37,503	754
Nielsen, B T	65,736	9,395
Nijhoff, J R	32,990	
Nissila, J H	30,256	1,633
Noordam, A	30,404	
Nordstrom, D R	37,837	1,051
Nordstrom, W N	42,048	
Novosad, V	34,434	
Nurse, R S	35,737	
Nyland, D	50,784	4,763
O'Neill, N D	49,762	893
O'Toole, S D	32,785	
Oakford, B J	30,022	934
Oakley, K R	32,734	320
Odenbach, R J	52,590	
Odowichuk, M W	37,550	
Oliver, D L	51,959	1,051
Oliver, M F	46,018	1,815
Olmstead, J R	54,585	10,034
Olson, L L	36,927	1,705
Oman, D E	34,716	
Oman, R T	36,654	
Onhasey, S M	46,418	
Onions, J	36,667	165
Overholt, G M	31,863	1,976
Owen, G H	35,100	84
Owen, T	35,678	4,995
Oxland, T W	31,936	
Paddon, G L	31,829	8,489
Paley, E	30,105	1,028
Palmateer, B S	33,368	8
Palmer, F G	36,733	
Palmer, W A	32,404	
Paloposki, G W	33,493	
Paloposki, S G	52,550	8,170
Palumbo, B	30,335	
Pankratz, J	30,490	135
Pape, D M	34,621	
Parent, P E	34,864	952
Parker, C A	30,218	2,422
Parker, J G	39,065	1,025
Parkes, D R	63,029	7,325
Parsons, H G	41,418	1,313
Pastor, R A	33,429	
Paterson, R E	33,004	
Patterson, B L	32,266	8,782
Patterson, L T	34,973	5,557
Patterson, M R	33,617	5,881
Pattie, L G	35,195	649
Paul, A D	35,314	103
Paul, L N	31,562	120

	Salary $	Travel $
Paulson, L M	35,584	1,547
Pearce, B W	35,584	1,046
Pearce, D B	31,677	1,244
Pearson, R L	42,623	
Pechnik, W E	37,014	
Pedersen, R A	39,476	1,618
Pederson, A L	34,958	
Pedneault, H V	30,247	3,092
Peet, D H	37,182	
Penman, W D	46,503	
Penner, B J	44,976	144
Penner, R	33,159	
Penner, R	34,169	236
Perepelkin, B C	31,438	
Perkins, G L	33,880	
Peter, E C	45,268	5,526
Peters, J I	34,334	
Peters, P H	32,547	
Peterson, D A	30,753	262
Petho, B L L	41,784	
Petty, A J	40,691	
Petty, J H	31,375	
Pfeiffer, R R	36,017	
Phare, C L	32,022	
Philips, K	31,291	
Phillips, C W	30,728	159
Phillips, G	36,680	
Phillips, J F	43,431	3,566
Philpot, D A	30,160	
Pickerell, R C	43,335	3,717
Pickles, F R	30,190	357
Pidskalny, W	30,052	302
Pijl, W J	39,660	7,158
Piper, D S	32,463	604
Pitt, D G	30,405	
Planiden, A D	30,402	9,463
Poetsch, H	36,773	
Pollock, J G	34,261	
Polysou, N	48,311	3,168
Ponzini, M T	37,503	
Popoff, G P	33,393	
Popoff, H F	49,658	9,523
Popp. A L	35,284	565
Postnikoff, N L	30,107	713
Poustie, V W	30,006	433
Powell, W F	31,513	
Poznikoff, F F	37,739	
Pratt, R	41,582	7,853
Prentice, P H	31,091	
Price, D T	34,412	1,731
Priestley, C R	32,398	
Prodeahl, A	35,585	906
Proudfoot, M A	30,120	99
Prout, D	33,317	3,419
Puhallo, W P	36,743	1,376
Pulice, S	33,190	760
Purver, D A	38,563	
Purvis, M D	35,224	
Pyle, J	38,122	2,586
Quarry, W N	31,815	2,257
Quesnel, A A	35,779	1,079
Quinn, W A	36,425	
Raabis, G C	39,611	1,474
Radley, L B	44,809	570
Radloff, B J	37,133	1,010
Raine, R J	34,479	3,087
Ralston, R S	35,702	
Ramsay, C J	37,536	
Ramsey, D J	34,932	
Rankine, P J	33,400	6,041
Ranta, D D	43,116	
Rasmussen, G V	32,380	6,935
Rattray, A	43,719	
Raven, D A	36,178	3,840
Ravening, D G	35,587	
Raymond, G F	31,264	2,151
Read, K G	35,653	
Reading, R J	40,570	
Readshaw, E E	72,581	4,672
Rector, R C	33,591	
Reddin, J L	37,937	
Redman, E C	48,402	2,318
Reed, N E	38,730	
Reekie, R A	36,288	
Regan, D J	32,215	
Reid, C N	32,714	
Reid, S P	36,522	
Reid, T N	34,748	
Reimche, R W	47,096	5,516
Reimer, E H	42,834	1,650

	Salary $	Travel $
Reimer, T F	30,648	
Reiter, A R	30,671	120
Rejman, D F	33,901	514
Rensby, K M	38,428	797
Reynolds, S H	55,129	3,462
Rhodes, D G	65,081	4,464
Rhodes, J W	34,572	
Ricciardi, A	35,677	6,796
Rich, D J	33,214	
Richards, A G	31,152	2,279
Richards, J G	35,490	513
Richardson, R J	35,664	3,946
Richmond, L S	31,670	245
Rickard, G P	30,999	508
Ricketts, E H	31,431	
Ridings, T J	34,607	
Riedl, N G	33,992	
Rienks, K	31,626	
Rikley, B V	32,442	
Riley, D J	30,507	1,019
Rippon, R A	38,853	
Rivera, A G	30,538	
Rizzardo, F	46,388	5,080
Robertson, D A	32,063	522
Robertson, G R	38,548	
Robertson, I S	32,259	
Robertson, J B	33,223	5,254
Robertson, R E	30,406	168
Robinson, E J	43,881	405
Robinson, R H	33,804	711
Robinson, R J	35,688	
Robinson, T R	36,774	120
Roe, J R	33,462	
Romanow, M L	46,428	
Ronmark, H A	73,929	11,461
Ropertz, H	54,164	8,354
Rose, W D	37,073	
Rosenbaum, W	32,718	329
Ross, J J	37,639	
Ross, T F	31,886	100
Rowden, M	40,851	488
Rowe, D J	32,393	
Rowe, K R	32,255	1,203
Rowe, L	36,643	
Rowe, R C	30,219	1,492
Rozell, D F B	31,732	2,313
Rueger, E R	31,745	2,214
Rumpel, J A	35,581	
Runnalls, G S	38,319	409
Rupp. H D	32,481	
Russell, F H	30,310	141
Rutherford, L S	33,895	
Rutledge, L S M	44,589	805
Rutledge, R R	30,972	
Rutley, D J	32,836	323
Ryan, E J	38,141	
Ryan, J N	43,689	4,031
Ryan, W H	41,517	
Ryckman, J M	35,388	
Saby, J D	41,850	
Sadler, E A	36,168	4,344
Sahota, G S	36,274	
Sahota, S S	49,621	3,729
Salle, H P	31,703	
Sallenback, C R	39,994	3,174
Sallenback, M J	30,888	773
Sam, J Jr	38,312	263
Sapergia, M K	36,012	
Sargent, D D	35,630	1,000
Sarsiat, D G	37,125	4,601
Sawatzky, F H	43,038	14,727
Sawatzky, R F	35,392	
Sayers, A B	36,455	
Scharien, A M	32,303	
Schellenberg, G D A	35,036	477
Scherer, G F	30,604	129
Schley, M W	30,652	671
Schmidt, H G	33,266	
Schmidt, J C	30,912	962
Schmidt, M	39,853	82
Schulz, M	36,289	
Schweitzer, D G	46,601	240
Schwemler, G M	31,751	
Schwermer, J	34,504	
Scofield, K J	35,584	1,355
Scott, B R	36,971	70
Scott, B W	34,780	
Scott, J S	37,011	
Scott, R	39,489	
Scott, R J	35,489	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — *Continued*

	Salary $	Travel $
Scott, W R	31,652	
Semenoff, F	33,778	
Senechal, D J	33,155	235
Senft, W M	30,835	
Serne, B T	37,634	1,325
Serne, R H	38,157	
Shack, B W	34,583	7,409
Shave, C N	33,241	
Shaw, D L	35,201	6,324
Shaw, R B	31,641	
Shearer, C J	36,615	
Shearer, K J	30,131	
Shearer, R D	59,219	643
Shearing, C G	51,617	2,250
Shelkie, T A	38,220	
Shepherd, K	40,029	3,572
Sheremeta, J M	47,942	
Shimizu, R M	39,789	
Shiu, J T W	31,779	215
Shovar, W J	38,713	
Shul, P W	43,629	
Siegrist, G W	32,784	
Siemens, K J	36,925	1,970
Silvester, J E	37,023	
Sime, T	32,135	310
Simpson, B V	34,014	
Simpson, R	34,551	559
Sinclair, D	36,827	1,775
Singer, J G	50,864	1,369
Skands, J A	30,739	
Skands, M W	37,886	332
Skarra, J	34,833	500
Skogan, A B	35,338	
Skoropada, G P	37,318	
Skrypnek, H A	32,990	1,919
Slack, J G	36,678	
Sluggett, C	32,217	911
Smaaslet, C I	40,564	3,584
Smart, D K	32,957	
Smart, I A	47,249	11,557
Smith, A W G	48,549	10,790
Smith, C D	33,696	
Smith, C W	30,694	883
Smith, D A	32,986	57
Smith, D W	36,846	
Smith, E E	37,966	5,850
Smith, G J	33,535	
Smith, K E	38,234	1,021
Smith, M M	35,448	
Smith, R	30,646	1,471
Smith, R E	30,150	
Smith, R R	38,471	
Smith, W F	39,899	
Smorodin, D W	32,269	
Smyth, D A	31,761	
Soglo, W R	36,807	800
Soiland, W K	33,274	
Solberg, W D	34,621	
Sollid, R R	40,322	726
Somerville, R L	30,661	
Sommer, U	35,495	
Sorgiovanni, J	38,951	1,132
Sparks, W J	30,360	156
Spelay, E J	35,417	
Spencer, J R	33,680	1,064
Spencer, K J	30,551	574
Spilsbury, R J	33,598	4,789
Sproule, F H	24,386	162
St Thomas, D J	34,676	954
Stackhouse, N R	34,525	463
Stadey, B S	34,780	
Stadler, J F	31,929	268
Stahl, M W	30,388	689
Stainton, J T	34,105	892
Stainton, T C	31,116	2,273
Standen, R E	44,327	4,368
Stanley, W E	52,833	2,744
Starek, P	31,323	281
Stark, G A	36,245	
Starke, D M	37,094	
Starr, J B	32,021	
Stead, D P	45,164	5,686
Steadman, B D	36,517	
Steel, P R	30,979	
Stein, L G	30,795	347
Stellingwerff, L	41,245	54
Stephen, R R	32,637	
Stephens, L E W	30,078	47
Stephens, R L	34,957	855
Stephenson, N G	31,086	
Sterling, W R	31,619	
Stevenson, D	31,483	
Stevenson, J P	46,907	719
Stewart, G L	38,434	
Stewart, J A	46,589	3,865
Stewart, K J	38,344	
Stiller, O F	32,821	59
Stillman, D W	30,874	
Stock, G C	54,035	2,426
Stoessiger, W H	31,126	
Storey, J R F	37,019	
Storey, R D	32,458	
Storkey, R M	40,658	
Strain, R G	33,780	1,845
Strangward, L L	34,814	
Stratton, R E	31,628	292
Striker, S N	30,520	
Struck, L F	44,899	1,474
Struthers, R L	30,656	
Stubbert, P W	34,043	486
Stubbs, S P	37,930	
Sturrock, I F	34,456	1,010
Sunderland, L C	31,480	416
Sunderwood, W J	46,872	3,032
Susak, W J	40,206	1,800
Sutherland, G J	59,634	17,840
Sutton, J K E	38,656	
Sviatko, S J	66,647	4,698
Swain, H D J	35,804	16
Swanson, V J	35,678	1,730
Sweeney, E S	30,624	
Sweeney, S M	34,494	3,436
Sylvester, R R	37,764	
Syme, R I	30,151	390
Symons, M E	34,155	
Szabella, S A	36,103	
Szalay-Swan, M D	38,566	2,605
Szto, W W	33,375	493
Tabata, D	30,771	
Tait, J E	34,409	
Talbot, A A	42,319	6,156
Tanner, D R	30,546	
Tao, S L	47,698	2,887
Tate, W R	37,315	756
Tates, P	42,681	2,405
Taylor, J E	34,084	
Taylor, P G	52,347	
Taylor, T W	30,099	294
Taylor, V M	34,671	
Taylor, W M	43,304	1,984
Tekano, W M	39,536	5,674
Telford, W A G	47,553	930
Templeton, D J	37,435	
Tennant, M E	30,510	71
Tepper, H	31,173	224
Tesolin, R S	30,975	
Thambirajah, P A	41,245	78
Thatcher, L G	35,040	648
Thatcher, W A	30,942	879
Thiel, G W	30,618	889
Thompson, D	36,299	332
Thompson, E R	35,698	8,749
Thompson, F	30,002	5,375
Thompson, F S	40,471	
Thompson, G R	31,187	611
Thompson, R J	37,178	
Thompson, R K	35,156	2,136
Thomson, A D	37,785	
Thomson, R D	35,454	281
Thony, L J	34,300	1,391
Thorner, E D	33,836	
Thornton, J L	49,861	3,087
Thoveson, C A	32,563	
Tinant, M E	48,639	
Tisot, O R	59,538	8,066
Todevic, J E	36,112	
Todoruk, L D	30,634	
Tomey, D C	34,703	
Toogood, P	62,612	21,058
Topalian, P M	39,452	1,805
Torgeson, A D	32,901	1,670
Torvik, D	38,285	
Touhey, D W	38,880	1,034
Towill, K J	32,856	
Townsend, L D	35,025	911
Tremblay, H J	31,098	141
Tresierra, R L	34,508	
Trippell, P	38,767	5,135
Trodd, D V	30,096	161
Tronrud, G A	39,257	5,210
Truax, G E	31,747	
Trudeau, L M	37,759	
Tucker, R G	32,127	
Tukham, J S	34,033	216
Turcotte, J G	39,396	1,324
Turford, J E	32,626	380
Turley, R	33,403	
Turner, D W	31,519	
Turner, J A	33,793	
Turner, R	39,152	1,108
Turner, T W	31,240	742
Tweed, J W	31,519	
Tweedy, J W	31,335	4,617
Twiname, B R	31,706	
Tylosky, R C	34,292	2,065
Unruh, D	31,251	341
Ure, J R	35,840	
Urquhart, N G	35,198	
Valentinuzzi, J A	44,298	253
Van Hoof, M J	33,511	
Van, J R	34,936	7,438
Van-Dykhuizen, R	35,038	1,888
Vanbeest, W	41,153	976
Vance, G M	35,692	1,787
Vancise, D M	38,725	1,505
Vandenberg, J A	32,212	
Vander-Velden, A P	33,187	
Vanderhorst, C	36,129	4,038
Vandrishe, P D	34,546	167
Vanlerberg, R D	46,370	3,536
Varady, B	36,074	3,068
Veitch, B W	32,491	
Versfelt, W A	39,304	
Vickers, D N	31,760	284
Vickers, T V E	54,933	464
Vickerson, R S	33,685	
Vipond, R W	32,715	
Volk, J	30,402	
Von-Lienen, M H	30,183	
Vosper, D T	51,891	5,055
Voss, P K	39,787	423
Voyer, R J	44,354	2,333
Waddell, J W	33,564	
Wagar, L M	51,680	5,175
Wakefield, C W	48,191	1,544
Walde, D L	30,266	2,284
Walker, B	32,856	
Walker, D B	34,617	
Walker, D G	41,268	7,053
Walker, H A	42,877	235
Wall, A W	33,762	
Wallace, B	41,081	
Wallace, R J	36,507	177
Walpole, I	33,706	9,555
Walsh, R G	45,153	
Walter, G F	43,279	
Walters, D L	36,261	
Walton, T G	31,396	1,986
Walton, T W	32,834	
Wan, H S H	32,536	2,659
Ward, D F	50,520	5,404
Ward, G A	35,014	9,698
Ware, D S	31,925	
Warick, D A	37,664	
Warland, H W	32,116	1,346
Warne, R J	34,033	
Warner, T L	35,466	60
Warren, K	34,755	
Warrington, G A	50,633	4,603
Wasstrom, R E	30,062	8,650
Watson, R G	35,727	
Wayne, R O	33,591	198
Webb, R E	37,558	3,234
Webber, C	46,663	8,003
Weber, D K	30,620	8
Webster, D J	31,128	754
Webster, M R	41,344	5,047
Wells, B R	30,144	4,105
Wells, G T	39,007	
Wells, J E	48,994	
Westergaard, S R	31,792	1,959
Westlund, K L	35,662	
Wharf, D E	34,866	
White, A J	33,812	
White, K P	33,026	
White, R C	42,437	
White, R G	58,623	2,556
Whiteley, B A	30,146	
Wiens, W C	30,285	7,898
Wiese, R	43,982	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — *Continued*

	Salary $	Travel $
Wightman, P M	47,915	484
Wilde, H E	50,982	
Wiley, G W	31,768	86
Williams, C B	31,407	
Williams, D P	37,836	271
Williams, I C	46,822	
Williams, J E	31,527	
Williams, J W	34,994	
Williams, K D	33,282	
Williams, L E	37,620	
Williams, M E	31,307	
Williams, T H A	33,038	6,871
Williams, W A	33,677	2,989
Williamson, W B	31,776	
Wilson, G A	34,925	
Wilson, P J	37,235	
Wilson, R W	35,102	6,675
Wilton, B T	54,299	6,135
Wilton, T J	33,463	1,097
Winbow, R	49,701	839
Wing, C K	30,606	
Wintle, T A	42,026	3,502
Wittenberg, R K	43,492	3,511
Witzer, P R	33,859	6,661
Wlasuk, A	41,647	449
Wong, K S	33,973	516
Wong, S	36,946	
Wong, W L	36,992	
Wong, W T	31,787	
Wood, K J	34,572	
Wood, W R	32,792	4,954
Woodbridge, S D H	36,580	
Woodcock, M J	38,060	463
Woodford, R C	30,450	
Woodman, G R	37,321	
Woodward, R K	32,653	
Work, T W	40,557	
Wright, D R	31,774	57
Wright, R C	31,729	98
Wrobel, J P	55,952	10,008
Wronski, J A	30,189	345
Wutzke, M E	34,829	3,020
Wyber, D W	32,438	1,704
Wylie, R N T	36,819	
Yanke, M N	34,413	884
Yofonoff, L	30,888	
Young, A L	38,035	26
Young, H J	50,957	285
Young, R	34,124	433
Young, S R	57,350	7,772
Young, T L	40,427	
Yuckin, W P	35,523	
Yung, H H K	41,245	
Yurkowski, M	30,220	1,758
Zapf, D N	35,846	
Zapf, N R	59,466	2,837
Zaporozan, W P	32,834	538
Zelt, M H	36,874	
Zimmermann, H O	49,075	
Zolpys, J	34,399	5,629
Under $30 thousand	124,485,749	1,761,385
Accrued Pay	883,098	
Field Party		5,264,490
Transfers	324,274	(20,737)
Unallocated benefits	36,270,174	
Totals	224,266,715	9,408,526

OTHER APPROPRIATIONS

Unallocated benefits	33,959,897
Total	33,959,897

GRANTS AND CONTRIBUTIONS

for the fiscal year ended March 31, 1988

(Includes payments made to third parties for services rendered under a grant program.)

	Ministry $	Total $
AB See Plus Sight Support Systems		15,318
Advanced Education and Job Training	15,318	
A B C Daycare		10,087
Social Services and Housing	10,087	
A B C Kinder Garden		61,806
Social Services and Housing	61,806	
A L S Applied Psychology Group Inc		333,265
Social Services and Housing	333,265	
A N H Homemakers		29,100
Social Services and Housing	29,100	
A R D A Community Enhancement Program		1,004,760
Agriculture and Fisheries	1,004,760	
A S T C Science World Society		100,412
Lottery Fund	100,412	
A-Mack Food Services		71,530
Attorney General	71,530	
Aamber Lodge		131,242
Health	101,752	
Social Services and Housing	29,490	
Aaron Place		61,064
Health	33,551	
Social Services and Housing	27,513	
Aaronsons Pharmacy Ltd		657,170
Health	655,135	
Social Services and Housing	2,035	
Abai, H		13,345
Health	8,285	
Social Services and Housing	5,060	
Abbey Medical Inc		11,696
Social Services and Housing	11,696	
Abbotsford Airshow Canada Association		250,000
Economic Development	250,000	
Abbotsford Christian School Society		621,245
Education	621,245	
Abbotsford International Airshow Society		29,000
Economic Development	24,000	
Provincial Secretary and Government Services	5,000	
Abbotsford School District 34		34,111,277
Advanced Education and Job Training	10,000	
Education	33,992,219	
Lottery Fund	3,426	
Social Services and Housing	105,632	
Abbotsford Twisters Gymnastics Club		100,000
Lottery Fund	100,000	
Abbotsford-Clearbrook Chamber of Commerce		38,155
Advanced Education and Job Training	9,405	
Economic Development	8,750	
Tourism, Recreation and Culture	20,000	
Abbotsford-Matsqui Arts Council		11,125
Lottery Fund	11,125	
Abbys Garden Centre Ltd		27,097
Agriculture and Fisheries	27,097	
Abermin Corp		20,000
Energy, Mines and Petroleum Resources	20,000	
Abramson, Dr A		37,250
Attorney General	37,250	
Acacia Ty Mawr Holdings Ltd		493,230
Health	470,172	
Social Services and Housing	23,058	
Ace, R		43,188
Social Services and Housing	43,188	
Achievement Centres Travel Allowances		385,574
Social Services and Housing	385,574	
Ackland, Dr S		15,630
Health	15,630	
Acorn Daycare Centre		13,245
Social Services and Housing	13,245	
Acorn 8 Oaks Day Care Society		35,337
Social Services and Housing	35,337	
Acres Drug Store Ltd		166,554
Advanced Education and Job Training	960	
Health	164,744	
Social Services and Housing	850	
Acropolis Manor		760,517
Health	737,884	
Social Services and Housing	22,633	
Act 11 the Society for Assistance in the Community Today		1,154,301
Attorney General	49,930	
Social Services and Housing	1,104,371	
Adamowicz, Dr J K		45,111
Attorney General	8,680	
Health	36,431	
Adams, D R		62,838
Health	62,838	
Addison Mines Ltd, Kerr		80,000
Energy, Mines and Petroleum Resources	80,000	
Adera House		182,615
Health	148,400	
Social Services and Housing	34,215	
Adilman, Dr P H		116,534
Health	116,534	
Adrian, B & Adrian, H		25,955
Social Services and Housing	25,955	
Adult Residence		14,000
Social Services and Housing	14,000	
Adult Volunteer Fund		19,250
Attorney General	19,250	
Advanced Education Funding Programs		7,202,499
Advanced Education and Job Training	1,835,154	
Lottery Fund	5,367,345	
African Wildlife Husbandry Development Association		12,500
Agriculture and Fisheries	12,500	
Afton Operating Corp		102,864
Advanced Education and Job Training	864	
Energy, Mines and Petroleum Resources	102,000	
Agape Christian Academy Society		11,383
Education	11,383	
Agape Community Services		16,968
Social Services and Housing	16,968	
Agape Fellowship Society		10,320
Social Services and Housing	10,320	
Agassiz Agricultural & Horticultural Association		58,000
Agriculture and Fisheries	3,000	
Lottery Fund	55,000	
Agassiz Christian School Society		109,259
Education	109,259	
Agassiz Harrison Daycare Society		11,151
Social Services and Housing	11,151	
Agassiz-Harrison Community Services Society		74,915
Advanced Education and Job Training	4,015	
Health	581	
Lottery Fund	49,727	
Social Services and Housing	20,592	
Agassiz-Harrison School District 76		2,735,825
Education	2,735,455	
Social Services and Housing	370	
Agrotech Growers Inc		11,033
Agriculture and Fisheries	11,033	
Aids Vancouver		15,225
Health	15,075	
Social Services and Housing	150	
Ainslie Lodge		283,420
Health	184,419	
Social Services and Housing	99,001	
Alamar Farms Ltd		12,843
Agriculture and Fisheries	12,843	
Alberni District Association For		198,327
Advanced Education and Job Training	4,859	
Health	170,930	
Social Services and Housing	22,538	
Alberni District Association for the Mentally Retarded		450,292
Social Services and Housing	450,292	
Alberni Lodge Ltd		55,862
Health	55,862	
Alberni School District 70		20,714,811
Education	20,646,873	
Health	30,500	
Lottery Fund	3,000	
Social Services and Housing	34,438	
Alberni Valley Chamber of Commerce		13,495
Advanced Education and Job Training	6,745	
Economic Development	6,750	
Alberni Valley Citizen Advocacy Society		21,928
Social Services and Housing	21,928	
Alberni Valley Cottage Industry Society		109,694
Lottery Fund	109,694	
Alberni Valley Day Care Society		30,263
Social Services and Housing	30,263	
Alberni-Clayoquot Regional Hospital District		115,115
Economic Development	15,000	
Health	100,115	
Alberto Pharmacy		605,896
Health	604,287	
Social Services and Housing	1,609	

	Ministry $	Total $
Albion Nursery Ltd		40,000
Agriculture and Fisheries	40,000	
Alcohol-Drug Education Service		96,189
Education	20,000	
Health	76,189	
Alden, L		24,180
Attorney General	24,180	
Alder, D		18,178
Advanced Education and Job Training	17,998	
Social Services and Housing	180	
Aldergrove & District Chamber of Commerce		10,472
Advanced Education and Job Training	5,472	
Economic Development	5,000	
Aldergrove Nursery		10,867
Agriculture and Fisheries	10,867	
Aldergrove O A P O 71		20,000
Lottery Fund	20,000	
Aldergrove Pre-School & Daycare Centre		38,375
Social Services and Housing	38,375	
Alec, J		10,000
First Citizens' Fund	10,000	
Alert Bay Childcare Centre		43,496
Advanced Education and Job Training	4,253	
Social Services and Housing	39,243	
Alert Bay Drugs		23,005
Health	23,005	
Alexander, D		15,613
Social Services and Housing	15,613	
Alexander, I		84,238
Social Services and Housing	84,238	
Alexandra Childrens Centre		15,225
Social Services and Housing	15,225	
Alexandra Private Hospital Ltd		196,952
Health	190,944	
Social Services and Housing	6,008	
Alexandria Indian Band		54,958
First Citizens' Fund	54,958	
All-Ways Travel		21,174
Social Services and Housing	21,174	
Alladina, M		33,080
Social Services and Housing	33,080	
Allan, I		22,757
Social Services and Housing	22,757	
Allen Dance Theatre, Mauryne		10,900
Lottery Fund	10,900	
Allen, M		19,548
Agriculture and Fisheries	2,948	
Health	16,600	
Allen, S		13,097
Social Services and Housing	13,097	
Allied Indian & Metis Society		122,355
Attorney General	39,855	
First Citizens' Fund	82,500	
Allinger, K		11,058
Social Services and Housing	11,058	
Ally, R		21,360
Health	13,633	
Social Services and Housing	7,727	
Alma Mater Society of the University of Victoria		138,480
Advanced Education and Job Training	1,040	
Social Services and Housing	137,440	
Alma Y Day Care		21,817
Social Services and Housing	21,817	
Alpha Home Care Services Ltd		912,286
Health	785,607	
Social Services and Housing	126,679	
Alpine Drug Mart Ltd		107,540
Health	106,511	
Social Services and Housing	1,029	
Alternate Shelter Society		669,102
Social Services and Housing	669,102	
Alternatives		208,526
Health	208,526	
Alvarez, P		60,166
Social Services and Housing	60,166	
Amata Transition House Society		90,386
Advanced Education and Job Training	5,367	
Social Services and Housing	85,019	
Amber Lodge		30,062
Health	30,062	
Amberglow Resthome		25,444
Health	25,444	
Ambleside Rexall Pharmacy		220,448
Health	220,448	
Ambulance Charges Provincial		368,689
Attorney General	6,365	
Health	362,240	
Social Services and Housing	84	
American Association of Motor Vehicle Administrators		11,084
Transportation and Highways	11,084	
Amherst Private Hospital		1,471,461
Health	1,471,461	
Ammundsen Medical Supply Ltd		42,466
Advanced Education and Job Training	389	
Health	3,268	
Social Services and Housing	38,809	
Amos, M		52,670
Health	52,670	
Ampco Manufactures Inc		14,875
Advanced Education and Job Training	14,875	
Anahim Lake Volunteer Fire Department		15,000
Lottery Fund	15,000	
Anais Training Centre for Adolescents		14,715
Social Services and Housing	14,715	
Anamed Medical Supply		102,237
Social Services and Housing	102,237	
Ancill, Dr R		40,086
Health	40,086	
Anctil, C		48,217
Social Services and Housing	48,217	
Anderson Lake Indian Band		25,000
First Citizens' Fund	25,000	
Anderson, C & Anderson, D		71,301
Social Services and Housing	71,301	
Anderson, C		12,779
Social Services and Housing	12,779	
Anderson, D		10,372
Social Services and Housing	10,372	
Anderson, J		16,812
Advanced Education and Job Training	8,970	
Agriculture and Fisheries	6,532	
Energy, Mines and Petroleum Resources	1,000	
Social Services and Housing	310	
Anderson, Dr R I D		27,045
Health	27,045	
Andersons Pharmacy		404,810
Health	404,362	
Social Services and Housing	448	
Andreens Lakeview Pharmacy		144,383
Health	143,927	
Social Services and Housing	456	
Andrews, C		15,798
Social Services and Housing	15,798	
Anglican Synod of Diocese of B C		39,681
Attorney General	39,681	
Angus, Dr M D		15,708
Health	15,708	
Annes Bake Shop Ltd		16,675
Advanced Education and Job Training	1,675	
Provincial Secretary and Government Services	15,000	
Annets, J E		21,018
Social Services and Housing	21,018	
Anspayaxw School Society		18,528
Education	18,528	
Antelope Resources Ltd		60,000
Energy, Mines and Petroleum Resources	60,000	
Antrim, A		40,480
Health	40,480	
Apothecary Shop		42,220
Health	42,220	
Applied Psychology Group Inc		11,116
Social Services and Housing	11,116	
Apprentice Subsistance Allowance		54,363
Advanced Education and Job Training	54,363	
Aquaculture Association of B C		20,000
Agriculture and Fisheries	20,000	
Arbutus Drug Mart		116,284
Advanced Education and Job Training	1,919	
Health	114,365	
Arbutus Society for Children		8,161,623
Advanced Education and Job Training	4,193	
Education	21,645	
Health	7,452,775	
Social Services and Housing	683,010	
Arbutus Vocational Rehabilitation Society		110,595
Advanced Education and Job Training	29,157	
Health	81,438	
Archbold, D		37,936
Social Services and Housing	37,936	
Archdiocese of Vancouver		38,904
Attorney General	38,904	
Arcola Drugs		106,440
Health	106,440	
Ardcorp International Ltd		62,000
Agriculture and Fisheries	62,000	
Argyll Lodge Ltd		349,875
Health	253,266	
Social Services and Housing	96,609	
Ark Energy Ltd		30,000
Energy, Mines and Petroleum Resources	30,000	

	Ministry $	Total $
Arksey, L		28,281
Social Services and Housing	28,281	
Arlinsky, Dr M B		59,056
Social Services and Housing	59,056	
Armenco Resources Inc		60,000
Energy, Mines and Petroleum Resources	60,000	
Armstrong & Rea Archer & Bissonnette		12,873
Social Services and Housing	12,873	
Armstrong & Spallumcheen Hospital		1,090,403
Health	1,090,403	
Armstrong-Enderby Association for the Mentally Handicapped		514,514
Lottery Fund	57,300	
Social Services and Housing	457,214	
Armstrong-Spallumcheen Community Association		86,283
Health	1,980	
Social Services and Housing	84,303	
Armstrong-Spallumcheen Homemaker Service		213,166
Health	213,166	
Armstrong-Spallumcheen Parks & Recreation Commission		150,400
Lottery Fund	150,400	
Armstrong-Spallumcheen School District 21		5,800,868
Education	5,791,118	
Lottery Fund	3,000	
Social Services and Housing	6,750	
Armstrong, G		87,435
Social Services and Housing	87,435	
Armstrong, J		76,057
Social Services and Housing	76,057	
Army & Navy Department Store Ltd		87,475
Social Services and Housing	87,475	
Arnot Medical Services Ltd, R G		21,898
Health	19,520	
Social Services and Housing	2,378	
Arranglen Lodge		957,608
Advanced Education and Job Training	758	
Health	956,850	
Arrow Lakes Hospital Society		1,507,077
Health	1,507,077	
Arrow Lakes School District 10		3,966,129
Education	3,938,171	
Lottery Fund	3,000	
Social Services and Housing	24,958	
Arrowsmith House		31,903
Social Services and Housing	31,903	
Arrowsmith Lodge		666,024
Health	666,024	
Arrowsmith Prescriptions		307,447
Health	305,998	
Social Services and Housing	1,449	
Arrowsmith, R		19,500
Lottery Fund	19,500	
Arsenault, L & Arsenault, D.		202,519
Social Services and Housing	202,519	
Arsenault, D		79,454
Social Services and Housing	79,454	
Art Gallery of Greater Victoria		183,301
Advanced Education and Job Training	756	
Lottery Fund	182,500	
Social Services and Housing	45	
Art Gallery of South Okanagan		67,000
Lottery Fund	67,000	
Art Sciences & Technology Centre		12,200
Education	12,200	
Arthritis Society, The		1,911,097
Advanced Education and Job Training	303	
Health	1,898,299	
Social Services and Housing	12,495	
Artificial Eye Laboratory		11,087
Health	11,087	
Arts Club Theatre of Vancouver Society		186,400
Advanced Education and Job Training	6,400	
Lottery Fund	180,000	
Arts Council of Surrey & District		13,870
Lottery Fund	13,870	
Arts Science & Technology Centre		1,050,000
Lottery Fund	1,050,000	
Ascent Family Care Home		12,305
Health	6,943	
Social Services and Housing	5,362	
Ashbridge, M		23,747
Social Services and Housing	23,747	
Ashcroft & District General Hospital		1,828,619
Attorney General	154	
Health	1,822,457	
Social Services and Housing	6,008	
Ashton Lodge		53,129
Social Services and Housing	53,129	
Asia Pacific Festival Society		15,000
B C Cultural Fund	15,000	
Asia Pacific Foundation of Canada		202,159
Advanced Education and Job Training	2,159	
Economic Development	200,000	
Asian Pacific Trading Co Ltd		16,939
Lottery Fund	16,939	
Ask Seniors Project		137,672
Health	137,672	
Askews Shop-Easy & Salmon Arm Meat & Produce Ltd		11,045
Social Services and Housing	11,045	
Asselin, G		25,070
Health	13,054	
Social Services and Housing	12,016	
Assembly of B C Arts Councils		100,672
Lottery Fund	100,672	
Assion, R		10,563
Social Services and Housing	10,563	
Assmans Funeral Chapel Ltd		10,001
Advanced Education and Job Training	1,386	
Social Services and Housing	8,615	
Associated Festivals of B C		13,209
Economic Development	13,209	
Associated Respiratory Services		26,319
Health	75	
Social Services and Housing	26,244	
Association for Christian Education of Prince George		165,669
Education	165,669	
Association for Parent Education & Assessment		492,824
Social Services and Housing	492,824	
Association of B C Grape Growers		24,788
Agriculture and Fisheries	24,788	
Association of Book Publishers of B C		38,000
Lottery Fund	38,000	
Association of Christian High Schools in B C		265,238
Education	265,238	
Association of Neighborhood Houses of Greater Vancouver		1,789,506
Health	1,465,688	
Lottery Fund	252,150	
Social Services and Housing	71,668	
Atco Manufacturing Corp		21,666
Lottery Fund	21,666	
Athabasca University		20,000
Advanced Education and Job Training	20,000	
Atira Transitional House Society		97,866
Social Services and Housing	97,866	
Atkins, V		16,607
Social Services and Housing	16,607	
Atlin Broadcasting Society (1983)		30,940
Lottery Fund	30,940	
Atlin Public Library		12,386
Lottery Fund	10,809	
Tourism, Recreation and Culture	1,577	
Aube, Dr N		36,638
Health	36,638	
Aunt Julies Daycare Centre		18,951
Social Services and Housing	18,951	
Aurora Society		311,508
Health	262,752	
Social Services and Housing	48,756	
Avery Carr Clinic Pharmacy		52,133
Health	52,061	
Social Services and Housing	72	
Avola Improvement District		27,500
Municipal Affairs	27,500	
Avonlea House		314,830
Health	215,447	
Social Services and Housing	99,383	
Axis Mime Theatre Society		37,000
Lottery Fund	37,000	
B & L Farm Co-Op		12,590
First Citizens' Fund	12,590	
B C & Yukon Chamber of Mines		14,000
Energy, Mines and Petroleum Resources	14,000	
B C Administrative Centre for Sport Recreation & Fitness		515,600
Lottery Fund	515,600	
B C Advanced Systems Foundation		1,231,442
Advanced Education and Job Training	1,231,442	
B C Agricultural Research & Development Corporation		76,198
Agriculture and Fisheries	74,498	
Economic Development	1,700	
B C Amateur Athletics Association		388,887
Lottery Fund	388,887	
B C Amateur Baseball Association		216,401
Lottery Fund	216,401	

	Ministry $	Total $
B C Amateur Boxing Association		50,942
Lottery Fund	50,942	
B C Amateur Football Association		60,510
Lottery Fund	60,510	
B C Amateur Hockey Association		228,500
Lottery Fund	228,500	
B C Amateur Softball Association		132,600
Lottery Fund	132,600	
B C Amateur Synchronized Swimming Association		61,540
Lottery Fund	61,540	
B C Archery Association		44,012
Lottery Fund	44,012	
B C Assessment Authority		6,700,000
Finance and Corporate Relations	6,700,000	
B C Association of Motorsport Facilities		14,000
Economic Development	14,000	
B C Association of Private Care Facilities		387,100
Health	387,100	
B C Aviation Council		80,000
Transportation and Highways	80,000	
B C Badminton Association		66,760
Lottery Fund	66,760	
B C Blind Sports & Recreation Association		102,863
Advanced Education and Job Training	21,963	
Lottery Fund	80,200	
Provincial Secretary and Government Services	700	
B C Book Promotion Society		15,000
B C Cultural Fund	15,000	
B C Borstal Association		31,697
Attorney General	31,697	
B C Cattlemens Association		81,110
Advanced Education and Job Training	1,110	
Agriculture and Fisheries	80,000	
B C Cerebral Palsy Sports Association		20,832
Lottery Fund	20,832	
B C Chamber of Commerce		277,540
Economic Development	264,540	
Lottery Fund	11,000	
Provincial Secretary and Government Services	2,000	
B C Championships for the Physically Disabled		12,751
Lottery Fund	12,751	
B C Civil Liberties Association		35,887
Advanced Education and Job Training	6,077	
Attorney General	29,810	
B C Coast Vegetable Co-Operative Association		25,101
Agriculture and Fisheries	25,101	
B C College of Teachers		50,000
Education	50,000	
B C Conference of the Mennonite Bretheran Churches		29,256
Attorney General	29,256	
B C Corporation of the Seventh-Day Adventist Church		925,001
Education	925,001	
B C Council for the Family		333,174
Health	202,381	
Lottery Fund	5,793	
Social Services and Housing	125,000	
B C Courthouse Library Society		95,000
Attorney General	95,000	
B C Cricket Association		10,990
Lottery Fund	10,990	
B C Criminal Justice Association		479,717
Advanced Education and Job Training	3,185	
Attorney General	476,532	
B C Dairy Herd Improvement Services		218,912
Agriculture and Fisheries	218,912	
B C Deaf Sports Federation		11,400
Lottery Fund	11,400	
B C Debris Control Board		180,000
Forests and Lands	180,000	
B C Development Corp		565,041
Agriculture and Fisheries	2,406	
Economic Development	562,635	
B C Educational Institutions Capital Financing Authority		16,292,575
Advanced Education and Job Training	16,292,575	
B C Elks Auditory Rehabilitation Centre		36,855
Education	36,855	
B C Enterprise Corp		3,635,136
Agriculture and Fisheries	384	
Economic Development	2,492,464	
Finance and Corporate Relations	1,142,288	
B C Enterprise Corp In Trust		16,040
Economic Development	16,040	
B C Fashion & Needle Trades Association		15,000
Advanced Education and Job Training	15,000	
B C Federation of Foster Parents Association		379,144
Social Services and Housing	379,144	
B C Federation of Foster Parents Association — Region 10		16,990
Social Services and Housing	16,990	
B C Federation of School Sports		169,200
Lottery Fund	169,200	
B C Federation of Shooting Sports		43,866
Environment and Parks	7,000	
Lottery Fund	35,866	
Provincial Secretary and Government Services	1,000	
B C Fencing Association		38,899
Lottery Fund	38,899	
B C Ferry Corp		57,000,579
Social Services and Housing	579	
Transportation and Highways	57,000,000	
B C Festival of the Arts		22,184
Lottery Fund	22,184	
B C Field Hockey Association		78,547
Lottery Fund	78,547	
B C Film Industry Association		35,000
Lottery Fund	35,000	
B C Flatwater Canoeing Association		80,718
Lottery Fund	80,718	
B C Food Exhibitions Ltd		650,000
Agriculture and Fisheries	650,000	
B C Food Processors Association		10,489
Agriculture and Fisheries	1,140	
Farm Products Industry Improvement	4,349	
Provincial Secretary and Government Services	5,000	
B C Forest Museum		232,647
Advanced Education and Job Training	8,448	
Forests and Lands	30,000	
Lottery Fund	194,199	
B C Forestry Association		70,567
Forests and Lands	60,000	
Lottery Fund	10,157	
Social Services and Housing	410	
B C Fruit Growers Association		36,528
Agriculture and Fisheries	36,528	
B C Games		622,400
Lottery Fund	622,400	
B C Golf Association		30,567
Lottery Fund	30,567	
B C Government Employees Cafeteria Association Community Daycare Centre		18,188
Social Services and Housing	18,188	
B C Gymnastic Association		101,219
Lottery Fund	101,219	
B C Handgun Association		16,603
Lottery Fund	16,603	
B C Health Care Research Foundation		4,517,626
Lottery Fund	4,517,626	
B C Health Care Risk Management Society		5,350,000
Health	5,350,000	
B C Health Care Systems Society		4,264,630
Health	4,264,630	
B C Heart Foundation		100,575
Lottery Fund	100,575	
B C Heritage Trust		1,900,000
Lottery Fund	1,900,000	
B C Historical Federation		23,252
Lottery Fund	23,252	
B C Hog Marketing Commission		49,400
Agriculture and Fisheries	49,400	
B C Hospitals Reciprocal Agreement Recoverable		23,772,467
Health	23,760,467	
Social Services and Housing	12,000	
B C Housing Management Commission		16,326,427
Health	16,927	
Social Services and Housing	16,309,500	
B C Hydro & Power Authority		268,402
Advanced Education and Job Training	194,600	
Economic Development	60,600	
Health	12,979	
Social Services and Housing	223	
B C Institute of Technology		61,915,915
Advanced Education and Job Training	61,910,433	
Social Services and Housing	5,482	
B C International Commercial Arbitration Centre		430,000
Attorney General	430,000	
B C Judo Association		60,301
Lottery Fund	60,301	
B C Lacrosse Association		86,960
Lottery Fund	86,960	
B C Library Association		12,000
Tourism, Recreation and Culture	12,000	
B C Library Trustees Association		96,500
Lottery Fund	96,500	
B C Lifeboat Society — North Shore Station		15,270
Lottery Fund	15,270	

	Ministry $	Total $
B C Lions Society for Crippled Children		223,322
Health	156	
Lottery Fund	217,861	
Social Services and Housing	5,305	
B C Long Term Care Association		40,000
Health	40,000	
B C Lung Association		75,000
Lottery Fund	75,000	
B C Mariculture Association		10,000
Agriculture and Fisheries	10,000	
B C Medequip		325,613
Advanced Education and Job Training	705	
Social Services and Housing	324,908	
B C Mental Health Society		19,951,780
Health	19,874,405	
Social Services and Housing	77,375	
B C Mental Retardation Institute		15,840
Social Services and Housing	15,840	
B C Motels Resorts & Trailer Parks Association		11,850
Economic Development	11,100	
Environment and Parks	750	
B C Museums Association		80,000
Lottery Fund	80,000	
B C Netball Association		13,450
Lottery Fund	13,450	
B C Neurological Group Home Society		21,447
Social Services and Housing	21,447	
B C Paraplegic Foundation		130,000
Lottery Fund	130,000	
B C Parents in Crisis Society		95,692
Social Services and Housing	95,692	
B C Pavilion Corp		15,536,681
Economic Development	3,690,000	
Finance and Corporate Relations	8,870,364	
Lottery Fund	2,976,317	
B C Pharmacist Society		543,756
Health	543,756	
B C Police & Fire Athletic Federation		50,000
Lottery Fund	50,000	
B C Provincial Womens Institute		24,980
Agriculture and Fisheries	24,980	
B C Public Health Association		165,000
Health	165,000	
B C Racing Commission		6,672,721
Attorney General	6,672,721	
B C Racquetball Association		10,700
Lottery Fund	10,700	
B C Rail Ltd		15,657,488
Advanced Education and Job Training	6,864	
Social Services and Housing	624	
Transportation and Highways	15,650,000	
B C Recreation & Parks Association		291,346
Advanced Education and Job Training	5,330	
Attorney General	90	
Lottery Fund	283,866	
Provincial Secretary and Government Services	2,000	
Social Services and Housing	60	
B C Regional Hospital Districts Financing Authority		77,427,366
Health	77,427,366	
B C Regional Hospital Districts — Debt Servicing		1,494,328
Health	1,494,328	
B C Research Corp		1,929,870
Advanced Education and Job Training	1,005,870	
Environment and Parks	200,000	
Forests and Lands	724,000	
B C Rhythmic Sportive Gymnastic Federation		89,520
Lottery Fund	87,520	
Provincial Secretary and Government Services	2,000	
B C Ringette Association		18,000
Lottery Fund	18,000	
B C Rugby Union		84,827
Lottery Fund	84,827	
B C Safety Council		158,204
Social Services and Housing	54	
Transportation and Highways	158,150	
B C Sailing Association		139,390
Lottery Fund	139,390	
B C Salmon Farmers Association		94,429
Advanced Education and Job Training	4,250	
Agriculture and Fisheries	90,179	
B C School Districts Capital Financing Authority		19,298
Advanced Education and Job Training	19,298	
B C School Trustees Association		11,400
Economic Development	2,500	
Education	8,500	
Provincial Secretary and Government Services	400	
B C Seniors Games Society		35,000
Lottery Fund	35,000	
B C Smallbore Rifle Association		23,804
Lottery Fund	23,804	
B C Snowmobile Federation		371,802
Lottery Fund	371,802	
B C Soccer Association		163,651
Lottery Fund	163,651	
B C Society for the Prevention of Cruelty To Animals		50,513
Agriculture and Fisheries	40,000	
Lottery Fund	10,513	
B C Special Olympics Society		21,356
Lottery Fund	20,356	
Provincial Secretary and Government Services	1,000	
B C Speed Skating Association		55,780
Lottery Fund	55,780	
B C Sport Parachuting Council		13,600
Lottery Fund	13,600	
B C Sports Hall of Fame		124,513
Lottery Fund	124,513	
B C Squash Racquets Association		33,000
Lottery Fund	33,000	
B C Stevens Co Ltd, The		16,528
Social Services and Housing	16,528	
B C Student Loans		2,080,656
Advanced Education and Job Training	2,080,656	
B C Summer Swimming Association		10,300
Lottery Fund	10,300	
B C Systems Corp		3,800,000
Finance and Corporate Relations	3,800,000	
B C Table Tennis Association		37,250
Lottery Fund	37,250	
B C Teachers Credit Union		20,103
Advanced Education and Job Training	20,103	
B C Team Handball Federation		16,112
Lottery Fund	16,112	
B C Tenpin Federation		16,395
Lottery Fund	16,395	
B C Touring Council		83,000
Lottery Fund	83,000	
B C Transit		166,549,282
Finance and Corporate Relations	1,022,900	
Municipal Affairs	148,578,626	
Revenue Sharing Fund	10,000,000	
Social Services and Housing	6,947,756	
B C Transplant Society		944,423
Health	944,423	
B C Transportation Heritage Centre Society		14,000
Lottery Fund	14,000	
B C Trappers Association		28,000
Environment and Parks	28,000	
B C Trapshooting Association		12,875
Lottery Fund	12,875	
B C Volleyball Association		185,656
Lottery Fund	185,656	
B C Water Polo Association		66,603
Advanced Education and Job Training	3,528	
Lottery Fund	63,075	
B C Weightlifting Association		33,704
Lottery Fund	33,704	
B C Wildlife Federation		65,444
Environment and Parks	46,444	
Forests and Lands	15,000	
Lottery Fund	4,000	
B C Womens Field Hockey Federation		166,738
Lottery Fund	166,738	
B C Wrestling Association		114,300
Lottery Fund	114,300	
B C 4-H Executive Council		15,000
Agriculture and Fisheries	15,000	
B M X Racing Association of B C		10,700
Lottery Fund	10,700	
B P Resources Canada Ltd — Selco Division		30,000
Energy, Mines and Petroleum Resources	30,000	
Bacon, L		30,524
Social Services and Housing	30,524	
Bahrs I D A Drugs		121,605
Advanced Education and Job Training	711	
Attorney General	14	
Health	118,753	
Social Services and Housing	2,127	
Baier, J & Baier, R		17,492
Social Services and Housing	17,492	
Bailey, J & Bailey, T		16,737
Social Services and Housing	16,737	
Bailey, R		12,989
Social Services and Housing	12,989	
Baillie Community Care		126,950
Social Services and Housing	126,950	
Baillie Residence, M I		92,698
Health	92,698	

	Ministry $	Total $
Baillie, M I		64,840
Health	64,840	
Baker Inc, Dr V		122,049
Health	122,049	
Baker Memorial Hospital Society, G R		7,677,535
Health	7,677,535	
Baker Memorial Hospital, G R		33,680
Social Services and Housing	33,680	
Baker, P P		25,071
Health	13,054	
Social Services and Housing	12,017	
Baker, R P Dr		31,134
Attorney General	4,777	
Health	26,357	
Bakerview Rest Home		242,252
Social Services and Housing	242,252	
Bakusko, M		14,623
Health	14,623	
Balfour House		214,132
Health	170,175	
Social Services and Housing	43,957	
Ball, F		18,100
Social Services and Housing	18,100	
Ball, P		17,221
Health	3,759	
Social Services and Housing	13,462	
Ballard, Dr J		27,456
Health	27,456	
Ballendine, C		17,960
Social Services and Housing	17,960	
Ballet Pacific B C Society		138,000
Lottery Fund	138,000	
Balmoral Hotel		12,398
Social Services and Housing	12,398	
Balmoral House		20,091
Health	20,091	
Banavern Manor Ltd		218,874
Health	150,811	
Social Services and Housing	68,063	
Banyan Centre		292,967
Social Services and Housing	292,967	
Baptist Housing Society of B C		11,586
Social Services and Housing	11,586	
Baptist Union of Western Canada		54,347
Attorney General	54,347	
Barberry Lodge Ltd		138,549
Health	93,444	
Social Services and Housing	45,105	
Barcelona Hazelnut Processors Inc		49,516
Agriculture and Fisheries	49,516	
Barclay Lodge		46,807
Social Services and Housing	46,807	
Barker, C & Barker, R		13,274
Social Services and Housing	13,274	
Barker, J		17,066
Social Services and Housing	17,066	
Barker, M		24,399
Social Services and Housing	24,399	
Barnbrook, Dr R		56,320
Health	56,320	
Barras, N A		17,191
Social Services and Housing	17,191	
Barrett, S		19,948
Social Services and Housing	19,948	
Barriere & District Health Society		197,184
Health	197,184	
Barriere & Little Fort Television Improvement Society		52,000
Lottery Fund	52,000	
Barriere Heritage Society		31,453
Advanced Education and Job Training	353	
Lottery Fund	31,100	
Barriere I D A Pharmacy		73,285
Health	73,267	
Social Services and Housing	18	
Barriskell, R		26,400
Social Services and Housing	26,400	
Barrow, B		38,738
Social Services and Housing	38,738	
Barry, Dr F A		18,805
Attorney General	18,805	
Barry, S		47,514
Social Services and Housing	47,514	
Barrys Drug Mart		82,514
Health	82,514	
Barrys Rexall Drugs Ltd		25,648
Health	25,535	
Social Services and Housing	113	
Barthos, T		12,844
Attorney General	12,844	
Basit, L C		131,833
Health	131,833	
Basketball B C		177,886
Lottery Fund	176,886	
Provincial Secretary and Government Services	1,000	
Baskett, S		17,656
Social Services and Housing	17,656	
Bastion Theatre Co of B C		149,786
Lottery Fund	149,786	
Bateman, J		17,613
Social Services and Housing	17,613	
Battered Womens Support Services		70,250
Attorney General	70,250	
Bay, The		124,320
Attorney General	136	
Health	93,113	
Social Services and Housing	31,071	
Baydala I D A Pharmacy		227,057
Health	227,057	
Bazak, R		10,500
Attorney General	10,500	
Beach Drug Mart		12,089
Health	11,993	
Social Services and Housing	96	
Beacon Garden Early Childhood Centre		64,232
Social Services and Housing	64,232	
Beacon Hill Lodge		1,796,731
Health	1,788,699	
Social Services and Housing	8,032	
Beacon Hill Private Hospital		1,467,505
Health	1,467,505	
Beacon Hill Villa		514,633
Health	514,633	
Beas Manor		72,385
Health	66,532	
Social Services and Housing	5,853	
Beaton, O L		35,958
Social Services and Housing	35,958	
Beattie, A		16,585
Agriculture and Fisheries	16,585	
Beatty, Dr E J		13,276
Social Services and Housing	13,276	
Beauchamp, E L		13,027
Attorney General	212	
Social Services and Housing	12,815	
Beausoleil, S & Beusoleil, M		684,073
Social Services and Housing	684,073	
Beaver Foods Ltd		388,006
Attorney General	388,006	
Beaver Lodge		536,178
Social Services and Housing	536,178	
Beaver Meadow Farms 1971		11,953
Advanced Education and Job Training	2,064	
Agriculture and Fisheries	9,889	
Beaver Valley Curling Club		90,000
Lottery Fund	90,000	
Beaver Valley Regional District Library		18,083
Lottery Fund	18,083	
Beban Logging Ltd, Frank		1,200,000
Forests and Lands	1,200,000	
Bebb, D		29,040
Health	29,040	
Beckley Farm Lodge		1,063,271
Advanced Education and Job Training	8,725	
Health	1,048,538	
Social Services and Housing	6,008	
Beckley Farm Lodge Adult Day Care		91,321
Health	91,321	
Beddows, I & Beddows, C		74,347
Social Services and Housing	74,347	
Beehive Manor		158,648
Health	98,564	
Social Services and Housing	60,084	
Begbie Guest House		135,592
Health	105,152	
Social Services and Housing	30,440	
Belair Resthome		312,718
Health	306,710	
Social Services and Housing	6,008	
Belaire Womens Society		11,300
Health	11,300	
Belanger Enterprises Ltd		388,692
Health	228,317	
Social Services and Housing	160,375	
Belfry Theatre Society		128,148
Lottery Fund	128,148	
Bell Mine Noranda Minerals Inc		40,000
Energy, Mines and Petroleum Resources	40,000	
Bell, B		10,216
Social Services and Housing	10,216	

	Ministry $	Total $
Bell, D		32,318
Social Services and Housing	32,318	
Bella Coola Child Care Society		15,752
Social Services and Housing	15,752	
Bella Coola General Hospital		935,120
Health	935,070	
Social Services and Housing	50	
Bella Coola Homemaker Service		73,930
Health	72,915	
Social Services and Housing	1,015	
Bella Coola Valley Ridge Riders Horse Club		34,467
Lottery Fund	34,467	
Bella Terra Vineyards		25,480
Agriculture and Fisheries	25,480	
Bella Vue Guest Home (1988) Ltd		107,447
Health	69,440	
Social Services and Housing	38,007	
Benjamin Residence, J		418,737
Health	418,737	
Bentzon, E R		12,493
Social Services and Housing	12,493	
Berezan, C & Berezan, R		11,090
Social Services and Housing	11,090	
Berg Group Home		28,116
Social Services and Housing	28,116	
Berg, D & Berg, B		154,988
Social Services and Housing	154,988	
Berg, D		126,362
Social Services and Housing	126,362	
Berg, S.		86,020
Social Services and Housing	86,020	
Berge, G		40,645
Agriculture and Fisheries	40,645	
Bergink, H.		37,500
Lottery Fund	37,500	
Berkes, L.		35,126
Social Services and Housing	35,126	
Berner, L & Berner, B		99,615
Social Services and Housing	99,615	
Berta, C & Berta, J		111,311
Social Services and Housing	111,311	
Beschetznick, P.		34,334
Social Services and Housing	34,334	
Beschetznick, T.		12,443
Health	12,443	
Besler, L		10,000
Finance and Corporate Relations	10,000	
Best Value Optical Ltd		14,916
Social Services and Housing	14,916	
Best Western Olympic Hotel		10,422
Social Services and Housing	10,422	
Bethel Chapel Society		15,822
Education	15,822	
Bethesada Christian Association		11,681
Advanced Education and Job Training	11,681	
Bethesda Home		459,263
Social Services and Housing	459,263	
Better Resources Ltd		70,000
Energy, Mines and Petroleum Resources	70,000	
Beverly Place		82,481
Health	68,647	
Social Services and Housing	13,834	
Bhopal, Dr J S.		16,368
Health	16,368	
Bianco, T A.		39,779
Social Services and Housing	39,779	
Bibby, A D		11,925
Attorney General	11,925	
Bible Fellowship Christian Academy		11,395
Social Services and Housing	11,395	
Bible Truth Society of Canada		14,154
Education	14,154	
Bicycling Association of B C		85,856
Lottery Fund	85,856	
Bieker, W		18,708
Social Services and Housing	18,708	
Bifano, M		35,290
Social Services and Housing	35,290	
Big Blocks Daycare Centre		15,022
Social Services and Housing	15,022	
Big Bros & Affiliated Big Sisters of B C		57,000
Lottery Fund	57,000	
Big Brothers & Big Sisters of Greater Victoria		11,372
Advanced Education and Job Training	2,080	
Social Services and Housing	9,292	
Big Brothers of Greater Vancouver		37,426
Social Services and Housing	37,426	
Big Lake Community Club		72,609
Lottery Fund	72,609	

	Ministry $	Total $
Big Rock Gold Ltd		24,898
Energy, Mines and Petroleum Resources	24,898	
Big Sisters of B C Lower Mainland		94,197
Lottery Fund	68,999	
Social Services and Housing	25,198	
Big Sisters of Greater Vancouver		15,851
Social Services and Housing	15,851	
Bingham, J		44,951
Social Services and Housing	44,951	
Birch Lodge		353,469
Social Services and Housing	353,469	
Birch, A.		13,377
Social Services and Housing	13,377	
Birchwood Care Facility		492,927
Health	357,812	
Social Services and Housing	135,115	
Birchwood Day Care Centre		17,888
Social Services and Housing	17,888	
Bird, F		35,308
Social Services and Housing	35,308	
Birken Recreational & Cultural Society		17,000
Lottery Fund	17,000	
Birt, J.		13,838
Social Services and Housing	13,838	
Bishop Cridge Centre for the Family		538,484
Advanced Education and Job Training	4,620	
Education	16,913	
Lottery Fund	99,907	
Social Services and Housing	417,044	
Bishop, Dr W P		15,776
Health	15,608	
Social Services and Housing	168	
Bjorge, S		21,031
Social Services and Housing	21,031	
Black Creek Recreation Association		60,400
Lottery Fund	60,400	
Black Mountain I D A Pharmacy		263,413
Attorney General	634	
Health	261,739	
Social Services and Housing	1,040	
Black Top Cabs Ltd.		44,010
Social Services and Housing	44,010	
Black, Dr W W		56,160
Health	56,160	
Blacks Pharmacy (1972) Ltd.		185,450
Health	184,945	
Social Services and Housing	505	
Blair, D		9,133
Health	9,133	
Blair, D		32,915
Social Services and Housing	32,915	
Blanchet, Dr A		137,511
Health	137,511	
Bland, M P		18,791
Health	4,532	
Social Services and Housing	14,259	
Blanshard Community Centre		19,890
Social Services and Housing	19,890	
Blaue, B.		58,802
Social Services and Housing	58,802	
Blazina, L		30,312
Social Services and Housing	30,312	
Blenheim Lodge		661,670
Health	659,191	
Social Services and Housing	2,479	
Blenkin, L J.		19,406
Social Services and Housing	19,406	
Blenkinsopp, L & Blenkinsopp, J		14,191
Social Services and Housing	14,191	
Blinkhorn, A		35,962
Social Services and Housing	35,962	
Bloomfield, J.		17,063
Social Services and Housing	17,063	
Blue Heron Lodge Ltd		106,295
Health	100,287	
Social Services and Housing	6,008	
Blue Heron Residential Services		86,043
Social Services and Housing	86,043	
Blue Spruce Cottage Ltd		342,123
Health	229,307	
Social Services and Housing	112,816	
Bluebird Cabs Ltd		26,695
Social Services and Housing	26,695	
Bo-Cle Manor		12,116
Health	7,290	
Social Services and Housing	4,826	
Boat Daycare Society		32,954
Social Services and Housing	32,954	
Bodnar, L S		15,834
Social Services and Housing	15,834	

	Ministry $	Total $
Boehm, G & Boehm, R		12,821
Social Services and Housing	12,821	
Boehmer, A, Mrs		12,228
Social Services and Housing	12,228	
Boeke, V		56,280
Social Services and Housing	56,280	
Bolton, M		12,154
Social Services and Housing	12,154	
Bond Bros Sawmill Ltd.		11,360
Advanced Education and Job Training	6,360	
Economic Development	5,000	
Bond, C		36,432
Health	36,432	
Bonnie Bairns Daycare		13,606
Advanced Education and Job Training	2,743	
Social Services and Housing	10,863	
Bonnymuir Lodge Ltd.		535,211
Attorney General	88,126	
Health	417,470	
Social Services and Housing	29,615	
Bonnys Taxi Ltd		20,451
Health	81	
Social Services and Housing	20,370	
Bonsor Seniors Society		11,465
Lottery Fund	11,465	
Book Prize Society of B C		12,000
Lottery Fund	12,000	
Boomer Drugs (1976) Ltd.		87,489
Health	86,788	
Social Services and Housing	701	
Boon, Dr P J		18,901
Attorney General	18,739	
Health	117	
Social Services and Housing	45	
Booth, Dr B F		49,560
Health	49,560	
Booth, K F		13,398
Attorney General	13,398	
Boots Drug Stores		6,381,501
Attorney General	21	
Health	6,351,983	
Social Services and Housing	29,497	
Borek Holdings 1975 Ltd		14,152
Agriculture and Fisheries	14,152	
Borley, L & Borley, D.		37,560
Social Services and Housing	37,560	
Borthwikk, L.		12,791
Social Services and Housing	12,791	
Bosomworth, N.		20,940
Social Services and Housing	20,940	
Bouchie Lake Recreation Association		12,232
Lottery Fund	12,232	
Boudin, Dr H M		24,816
Health	24,816	
Boudreau, G M		50,929
Social Services and Housing	50,929	
Boudreau, N & Jang, E.		354,199
Social Services and Housing	354,199	
Boulevard Pharmacy		451,847
Attorney General	7,702	
Health	444,081	
Social Services and Housing	64	
Bouman, B & Bouman, W		55,386
Social Services and Housing	55,386	
Boundary Family & Individual Services Society		24,935
Health	10,000	
Social Services and Housing	14,935	
Boundary Home Support Service Association		339,548
Health	318,853	
Social Services and Housing	20,695	
Boundary Hospital		12,206
Social Services and Housing	12,206	
Boundary Hospital Society		3,068,950
Health	3,068,950	
Boundary Lodge		415,327
Health	415,327	
Boundary Senior Citizens Housing Society		28,527
Social Services and Housing	28,527	
Boutin, R		47,248
Health	47,248	
Bowden, N M		23,480
Social Services and Housing	23,480	
Bowen Island Chamber of Commerce		95,513
Lottery Fund	95,513	
Bowen Park After School Care		13,555
Social Services and Housing	13,555	
Bowling Federation of B C		50,000
Lottery Fund	50,000	
Boy Scouts of Canada		221,809
Lottery Fund	221,544	
Social Services and Housing	265	
Boychuk, L		66,403
Social Services and Housing	66,403	
Boyer, D		16,249
Social Services and Housing	16,249	
Boys & Girls Club After School Care		54,844
Social Services and Housing	54,844	
Boys & Girls Club of B C		43,870
Lottery Fund	43,870	
Boys & Girls Club of Kamloops		62,742
Lottery Fund	655	
Social Services and Housing	62,087	
Boys & Girls Club of Nanaimo & District		31,916
Advanced Education and Job Training	3,648	
Social Services and Housing	28,268	
Boys & Girls Club of Vernon		91,000
Attorney General	10,000	
Lottery Fund	81,000	
Boys & Girls Clubs of Greater Vancouver		210,745
Advanced Education and Job Training	2,400	
Social Services and Housing	208,345	
Bozanich, I, Mrs		35,861
Social Services and Housing	35,861	
Brada, V		25,615
Health	25,615	
Braddan Private Hospital Ltd		921,386
Health	915,256	
Social Services and Housing	6,130	
Bradford, G		15,928
Social Services and Housing	15,928	
Bradley, C		32,822
Health	32,822	
Bradley, J		17,642
Social Services and Housing	17,642	
Bradner Community Club		12,500
Lottery Fund	12,500	
Braemaire Park Care Home		237,374
Health	223,796	
Social Services and Housing	13,578	
Braemore Lodge		320,532
Health	222,789	
Social Services and Housing	97,743	
Braendel, R & Braendel, P		92,779
Social Services and Housing	92,779	
Brain, L		18,711
Social Services and Housing	18,711	
Brandner, M & Brandner, R		16,477
Social Services and Housing	16,477	
Brannan, D		28,115
Social Services and Housing	28,115	
Branson, A		11,778
Social Services and Housing	11,778	
Brant Villa Day Care Society		40,695
Social Services and Housing	40,695	
Brasfield, Dr C		12,983
Health	12,983	
Braun, Dr M		13,509
Health	13,509	
Brazier, L.		36,433
Social Services and Housing	36,433	
Breanda Group Home		39,937
Social Services and Housing	39,937	
Breen, Dr H.		25,365
Health	25,365	
Brenda Mines Ltd		50,000
Energy, Mines and Petroleum Resources	50,000	
Brennan, D & Chipperfield, B		86,603
Social Services and Housing	86,603	
Brentwood College Association		361,278
Education	361,278	
Brentwood I D A Pharmacy		176,273
Health	176,262	
Social Services and Housing	11	
Brer Rabbit Daycare		16,423
Social Services and Housing	16,423	
Brew Bay Improvement District		25,000
Municipal Affairs	25,000	
Bridge River Valley Flying Club		40,000
Transportation and Highways	40,000	
Bridge, G & Bridge, V		38,529
Social Services and Housing	38,529	
Bridge, K.		11,877
Social Services and Housing	11,877	
Bridge, W & Bridge, U		32,874
Social Services and Housing	32,874	
Brier Home, Louis		1,259,488
Health	1,259,488	
Brier Hospital, Louis		1,877,060
Health	1,877,060	
Brierton, S G		56,203
Social Services and Housing	56,203	

	Ministry $	Total $
Bright, Dr B R		10,690
Health	10,640	
Social Services and Housing	50	
Bristowe, E		30,830
Health	30,830	
Britannia Beach Historical Society		56,971
Lottery Fund	56,971	
Britannia Community Services Centre Society		140,742
Advanced Education and Job Training	10,000	
Attorney General	400	
Social Services and Housing	130,342	
Britannia Lodge		290,428
Health	290,428	
Britannia Lodge Ltd		173,910
Health	52,986	
Social Services and Housing	120,924	
British Columbians for Mentally Handicapped People		77,928
Health	23,195	
Social Services and Housing	54,733	
Broadacres Residence		221,560
Social Services and Housing	221,560	
Broader Horizons Adult Day Care		91,412
Health	91,412	
Broadfoot, F D		34,032
Attorney General	34,032	
Broadmoor Day Care Centre		29,382
Social Services and Housing	29,382	
Broadway Group Day Care Centre		11,829
Social Services and Housing	11,829	
Broadway Pentecostal Care Association		1,355,768
Health	1,355,768	
Broadway Pharmacy Ltd		212,878
Health	212,878	
Brock Pharmacy Ltd		100,999
Health	100,367	
Social Services and Housing	632	
Brodie, M		10,436
Social Services and Housing	10,436	
Broere, H.		10,782
Social Services and Housing	10,782	
Brook Manor		97,719
Health	97,719	
Brook Manor Lodge		323,715
Health	168,336	
Social Services and Housing	155,379	
Brooks, D		36,659
Social Services and Housing	36,659	
Brooks, E		24,586
Social Services and Housing	24,586	
Brooks, R		13,452
Social Services and Housing	13,452	
Brookside Greenhouse Ltd		14,557
Advanced Education and Job Training	816	
Agriculture and Fisheries	13,741	
Broswick, J		36,728
Social Services and Housing	36,728	
Brothers, G		10,000
First Citizens' Fund	10,000	
Brottvick & Associates, Andrew		38,478
Health	38,478	
Brown, D.		15,028
Health	15,028	
Brown, J		13,753
Social Services and Housing	13,753	
Brown, L.		10,547
Social Services and Housing	10,547	
Brown, Dr R T		10,481
Advanced Education and Job Training	62	
Health	10,259	
Social Services and Housing	160	
Browndale Care Society		1,289,909
Social Services and Housing	1,289,909	
Browning, Dr J J.		45,540
Health	45,540	
Browns Drug Store		133,209
Health	131,646	
Social Services and Housing	1,563	
Bruce, R		70,859
Social Services and Housing	70,859	
Bryndon Ventures Inc		13,838
Lottery Fund	13,838	
Buchanan Memorial Sunset Lodge		364,493
Health	364,493	
Bucholtz, B		22,275
Social Services and Housing	22,275	
Buckeridge, J		16,283
Social Services and Housing	16,283	
Buckley, J & Buckley, P		25,075
Social Services and Housing	25,075	

	Ministry $	Total $
Buckshons Pharmacy Ltd		711,209
Health	709,163	
Social Services and Housing	2,046	
Budget Rent A Car & Truck		15,201
Advanced Education and Job Training	2,112	
Social Services and Housing	13,089	
Buena Vista Rest Home		125,925
Health	73,488	
Social Services and Housing	52,437	
Bulkley Lodge		732,036
Health	730,712	
Social Services and Housing	1,324	
Bulkley Valley Aquatic Club		111,666
Lottery Fund	111,666	
Bulkley Valley Child Development Centre Society		124,266
Health	15,000	
Social Services and Housing	109,266	
Bulkley Valley District Hospital		35,343
Health	35,000	
Social Services and Housing	343	
Bulkley Valley District Hospital Society		4,458,200
Health	4,458,200	
Bulkley Valley Rod & Gun Club		25,000
Lottery Fund	25,000	
Bulkley Valley School District 54		10,184,016
Education	10,131,915	
Lottery Fund	3,000	
Social Services and Housing	49,101	
Bullmoose Operating Corp		10,719
Advanced Education and Job Training	10,719	
Bulmer, Dr G R		30,720
Attorney General	30,720	
Bumble Bee Day Care Centre		56,755
Social Services and Housing	56,755	
Burgess, V & Burgess, D		51,273
Social Services and Housing	51,273	
Burketts Pharmacy		123,727
Health	123,727	
Burnaby Art Gallery		37,500
B C Cultural Fund	37,500	
Burnaby Arts Council		19,610
Lottery Fund	19,610	
Burnaby Association for the Mentally Handicapped		1,687,887
Health	95,000	
Social Services and Housing	1,592,887	
Burnaby Chamber of Commerce		24,165
Advanced Education and Job Training	17,165	
Economic Development	7,000	
Burnaby Childrens Village Society		29,960
Social Services and Housing	29,960	
Burnaby Family Life Institute		25,736
Lottery Fund	9,990	
Social Services and Housing	15,746	
Burnaby Hospital		42,822
Attorney General	83	
Health	1,479	
Social Services and Housing	41,260	
Burnaby Hospital Society		41,567,897
Health	41,567,897	
Burnaby Meals-On-Wheels		18,118
Health	18,118	
Burnaby North Prescriptions		127,561
Health	127,550	
Social Services and Housing	11	
Burnaby Public Library		10,920
Lottery Fund	10,920	
Burnaby Rest Home		165,303
Health	76,244	
Social Services and Housing	89,059	
Burnaby School District 41		35,853,765
Advanced Education and Job Training	3,951	
Education	35,781,041	
Health	9,000	
Lottery Fund	3,000	
Social Services and Housing	56,773	
Burnaby Striders Track & Field Club		50,000
Lottery Fund	50,000	
Burnaby Village Museum		75,000
Lottery Fund	75,000	
Burnell, J & Burnell, T.		16,381
Social Services and Housing	16,381	
Burnett & Sons Nurseries Ltd		11,312
Agriculture and Fisheries	11,312	
Burns Lake & District Hospital Society		2,355,853
Health	2,355,853	
Burns Lake Cash & Delivery Ltd		13,154
Social Services and Housing	13,154	
Burns Lake Community Development Association		68,019
Advanced Education and Job Training	750	
Attorney General	5,693	
Health	16,800	
Social Services and Housing	44,776	

	Ministry $	Total $
Burns Lake Expo Legacy Trust Account		181,394
Lottery Fund	181,394	
Burns Lake Homemakers Society		64,625
Health	64,330	
Social Services and Housing	295	
Burns Lake Native Development Corp Ltd		360,000
Economic Development	270,000	
Transportation and Highways	90,000	
Burns Lake Public Library Association		18,379
Lottery Fund	18,379	
Burns Lake School District 55		7,227,605
Education	7,184,604	
Health	23,500	
Lottery Fund	3,000	
Social Services and Housing	16,501	
Burns, M		13,991
Social Services and Housing	13,991	
Burnside Lawn Bowling Club		10,000
Lottery Fund	10,000	
Burquitlam Child Care Centre Ltd		81,289
Advanced Education and Job Training	1,661	
Social Services and Housing	79,628	
Burquitlam Lions Care Centre		975,494
Health	964,479	
Social Services and Housing	11,015	
Burrard Pharmacy Ltd		367,032
Health	347,370	
Social Services and Housing	19,662	
Burrows, D		70,137
Social Services and Housing	70,137	
Burwood, B		17,727
Social Services and Housing	17,727	
Business & Industrial Development Commission		105,117
Economic Development	105,117	
Buss, L		72,485
Social Services and Housing	72,485	
Bussey, O.		43,290
Social Services and Housing	43,290	
Butcher, B		12,955
Health	12,955	
Butcher, K		19,299
Social Services and Housing	19,299	
Butterworth, Y		18,508
Social Services and Housing	18,508	
Buttons & Bows Day Care Centre		65,381
Social Services and Housing	65,381	
Buurmeester, E		37,515
Health	25,498	
Social Services and Housing	12,017	
Buxton Consulting Co.		49,800
Social Services and Housing	49,800	
Buxton, J		12,500
Social Services and Housing	12,500	
Buy Low Foods Ltd		51,603
Social Services and Housing	51,603	
Byrne, Dr C E		77,512
Health	77,512	
C K N W Orphans Fund		10,000
Lottery Fund	10,000	
C V C Enterprises Ltd.		188,049
Health	171,677	
Social Services and Housing	16,372	
Cahoose, T		10,000
First Citizens' Fund	10,000	
Caledonia Nordic Ski Club		50,507
Lottery Fund	50,507	
Callaghan, W & Jones, M		150,828
Social Services and Housing	150,828	
Calvert, D		14,672
Social Services and Housing	14,672	
Cam Chain Co Ltd		18,588
Advanced Education and Job Training	16,950	
Economic Development	1,638	
Cambie Hospital Inc		435,223
Health	435,223	
Cambie Private Hospital		19,331
Social Services and Housing	19,331	
Cameo Rest Home		66,531
Health	42,497	
Social Services and Housing	24,034	
Cameron, B		35,121
Social Services and Housing	35,121	
Camosun College		24,407,049
Advanced Education and Job Training	24,338,378	
Attorney General	28,005	
Economic Development	387	
Lottery Fund	1,310	
Social Services and Housing	38,969	
Camosun College Bookstore		25,282
Advanced Education and Job Training	10,429	
Social Services and Housing	14,853	
Camosun College Group Daycare Society		240,483
Social Services and Housing	240,483	
Camp Coast To Coast International Inc		1,287,539
Health	1,287,539	
Camp Thunderbird Society		150,000
Lottery Fund	150,000	
Campbell River & District Adult Care Society		62,359
Health	62,359	
Campbell River & District Chamber of Commerce		13,683
Advanced Education and Job Training	6,683	
Economic Development	7,000	
Campbell River & District General Hospital		18,938
Attorney General	20	
Social Services and Housing	18,918	
Campbell River & District General Hospital Society		9,817,446
Attorney General	429	
Health	9,817,017	
Campbell River & North Island Transition Society		93,440
Social Services and Housing	93,440	
Campbell River Child Care Centre		54,904
Advanced Education and Job Training	2,201	
Social Services and Housing	52,703	
Campbell River Christian School Board		138,675
Education	138,675	
Campbell River Counselling Crisis Line Services Society		146,984
Health	29,475	
Social Services and Housing	117,509	
Campbell River District Association for the Mentally Handicapped		302,059
Advanced Education and Job Training	6,919	
Health	20,000	
Lottery Fund	111	
Social Services and Housing	275,029	
Campbell River District Museum & Archive Society		35,000
B C Cultural Fund	35,000	
Campbell River Family Services		11,295
Attorney General	6,250	
Social Services and Housing	5,045	
Campbell River Home Support Services		415,840
Health	404,100	
Social Services and Housing	11,740	
Campbell River School District 72		21,017,124
Advanced Education and Job Training	400	
Education	20,950,585	
Lottery Fund	3,000	
Social Services and Housing	63,139	
Campbell River Youth Soccer Association		15,000
Lottery Fund	15,000	
Campbell, F M		45,961
Health	30,053	
Social Services and Housing	15,908	
Campbell, L		73,634
Social Services and Housing	73,634	
Campbell, P.		18,478
Social Services and Housing	18,478	
Camponi, Dr E		34,361
Health	31,680	
Social Services and Housing	2,681	
Campos, L.		29,407
Social Services and Housing	29,407	
Canada Drug Mart		378,173
Health	374,880	
Social Services and Housing	3,293	
Canada Mortgage & Housing Corp		300,517
Social Services and Housing	300,517	
Canada Safeway Ltd		893,317
Advanced Education and Job Training	8,190	
Attorney General	842	
Social Services and Housing	884,285	
Canada Ski Area Operators Association		10,000
Transportation and Highways	10,000	
Canada Way Care Centre		1,377,130
Health	1,371,122	
Social Services and Housing	6,008	
Canada West Foundation		25,000
Economic Development	25,000	
Canada West Tree Fruits Ltd		22,008
Advanced Education and Job Training	1,400	
Agriculture and Fisheries	19,845	
Economic Development	763	
Canadian Airlines International Ltd		11,226
Health	28	
Social Services and Housing	11,198	
Canadian Amateur Diving Association Inc		62,150
Lottery Fund	62,150	
Canadian Amateur Swimming Association		215,640
Lottery Fund	215,640	

	Ministry $	Total $
Canadian Aquaculture Suppliers Association		15,000
Agriculture and Fisheries	15,000	
Canadian Association of Chiefs of Police		10,000
Attorney General	10,000	
Canadian Association of Provincial Court Judges		30,000
Attorney General	30,000	
Canadian Bar Association		14,000
Attorney General	14,000	
Canadian Cancer Society		445,400
Health	395,000	
Social Services and Housing	50,400	
Canadian Centre for Creative Technology		12,400
Education	12,400	
Canadian Comprehensive Auditing Foundation		40,000
Auditor General	40,000	
Canadian Conference of Motor Transport Administrators		37,269
Transportation and Highways	37,269	
Canadian Conference of the Arts		10,000
B C Cultural Fund	10,000	
Canadian Council of Motor Transport Adminstrators		44,720
Provincial Secretary and Government Services	5,588	
Transportation and Highways	39,132	
Canadian Council of Resource & Environment Ministers		41,292
Environment and Parks	41,292	
Canadian Cystic Fibrosis Foundation		46,828
Health	46,828	
Canadian Diabetes Association		76,019
Advanced Education and Job Training	1,104	
Health	4,993	
Social Services and Housing	69,922	
Canadian Ecumenical Action		69,578
Lottery Fund	69,578	
Canadian Education Association, The		70,000
Education	70,000	
Canadian Executive Services Organization		16,878
Economic Development	16,878	
Canadian Facts		49,000
Advanced Education and Job Training	49,000	
Canadian Figure Skating Association B C Section		201,190
Lottery Fund	201,190	
Canadian Filmmakers Distribution West		22,000
Lottery Fund	22,000	
Canadian Hearing Society, The		13,281
Advanced Education and Job Training	13,281	
Canadian Hemophilia Society		89,470
Health	89,470	
Canadian Hostelling Association		19,530
Lottery Fund	19,530	
Canadian Hunger Foundation		13,000
Agriculture and Fisheries	13,000	
Canadian Institute of the Arts for Young Audiences		104,400
Advanced Education and Job Training	4,400	
Lottery Fund	100,000	
Canadian Ladies Golf Association		42,800
Lottery Fund	42,800	
Canadian Law Information Council		39,205
Attorney General	36,845	
Provincial Secretary and Government Services	2,360	
Canadian Lutheran World Relief		17,500
Agriculture and Fisheries	17,500	
Canadian Mental Health Association		1,632,759
Advanced Education and Job Training	93,369	
Health	1,498,121	
Lottery Fund	999	
Social Services and Housing	40,270	
Canadian Modern Pentathlon Association		29,650
Lottery Fund	29,650	
Canadian Museum of Flight & Transportation		17,706
Lottery Fund	17,706	
Canadian Music Centre		34,831
Advanced Education and Job Training	331	
Lottery Fund	34,500	
Canadian National Institute for the Blind		222,441
Advanced Education and Job Training	82,133	
Health	134,787	
Social Services and Housing	5,521	
Canadian Pacific Airlines Ltd		17,447
Health	2,018	
Social Services and Housing	15,429	
Canadian Paraplegic Association		556,777
Advanced Education and Job Training	45,620	
Downtown Revitilization Account	2,503	
Health	258,989	
Social Services and Housing	249,665	
Canadian Parents for French		16,551
Education	16,551	
Canadian Red Cross Society		14,824,467
Advanced Education and Job Training	4,293	
Agriculture and Fisheries	30,000	
Health	14,734,474	
Lottery Fund	28,875	
Social Services and Housing	26,825	
Canadian Red Cross Water Safety Service		146,102
Education	22,725	
Lottery Fund	123,377	
Canadian Reformed School Association		652,058
Education	652,058	
Canadian Reformed School Association of Smithers		159,627
Education	159,627	
Canadian Reformed School Society of Abbotsford		128,430
Education	128,430	
Canadian Ski Association		454,310
Lottery Fund	454,310	
Canadian Society for Information Children		218,289
Social Services and Housing	218,289	
Canadian Society for Information Children — Focus on Families		12,827
Social Services and Housing	12,827	
Canadian Water Ski Association		12,426
Lottery Fund	12,426	
Canadian Wheelchair Sports Association		102,959
Lottery Fund	86,250	
Social Services and Housing	16,709	
Canamin Resources Ltd		32,325
Advanced Education and Job Training	2,325	
Energy, Mines and Petroleum Resources	30,000	
Canapro Enterprises Ltd		185,537
Social Services and Housing	185,537	
Cancer Control Agency of B C		48,808,817
Attorney General	1,359	
Health	48,807,163	
Social Services and Housing	295	
Canim Lake Agricultural Co-Op		12,500
First Citizens' Fund	12,500	
Canoe Sport B C		39,800
Lottery Fund	39,800	
Canola Council of Canada		25,000
Agriculture and Fisheries	25,000	
Canpharm Drugs		236,844
Health	236,447	
Social Services and Housing	397	
Cantlie, Dr H.		30,168
Health	30,168	
Canwest Drug Mart		14,146
Health	14,146	
Canyon-Lister Fire Department		15,000
Lottery Fund	15,000	
Capa Lodge		189,456
Health	130,951	
Social Services and Housing	58,505	
Capilano College		18,428,298
Advanced Education and Job Training	18,417,859	
B C Cultural Fund	2,500	
Social Services and Housing	7,939	
Capilano College Day Care Centre		21,835
Social Services and Housing	21,835	
Capilano Community Services Society		11,375
Advanced Education and Job Training	525	
Attorney General	1,000	
Social Services and Housing	9,850	
Capilano Southern Baptist Association		38,283
Attorney General	38,283	
Capital Mental Health Association		572,384
Advanced Education and Job Training	12,008	
Health	560,376	
Capital Region Association for the Mentally Handicapped		1,120,338
Economic Development	1,145	
Social Services and Housing	1,119,193	
Capital Region Association for the Mentally Handicapped (Clark Centre)		273,848
Social Services and Housing	273,848	
Capital Regional District		9,370,770
Finance and Corporate Relations	7,327	
Health	7,806,024	
Municipal Affairs	8,891	
Revenue Sharing Fund	1,548,528	
Capital Regional Hospital District		149,939
Health	149,939	
Capitol Hill Daycare Society		35,976
Social Services and Housing	35,976	
Capitol Hill Out of School Care Centre		12,163
Social Services and Housing	12,163	
Capitol Hill Specialized Care Home Ltd		127,052
Health	74,600	
Social Services and Housing	52,452	

	Ministry $	Total $
Capitol Theatre Society		332,097
Lottery Fund	332,097	
Caravan Stage Society		28,002
Advanced Education and Job Training	15,936	
B C Cultural Fund	10,000	
Lottery Fund	2,066	
Care Medical Supplies		121,198
Advanced Education and Job Training	1,690	
Social Services and Housing	119,508	
Care-A-Lot Playcare Centre		14,327
Social Services and Housing	14,327	
Career Options		180,202
Advanced Education and Job Training	2,600	
Social Services and Housing	177,602	
Carefree Society		13,003
Lottery Fund	12,303	
Social Services and Housing	700	
Cariboo Action Training Society		450,019
Attorney General	450,019	
Cariboo Cerebral Palsy Association		341,882
Health	88,000	
Social Services and Housing	253,882	
Cariboo Child Care Society		62,515
Social Services and Housing	62,515	
Cariboo College		17,495,512
Advanced Education and Job Training	17,350,389	
Attorney General	1,197	
Lottery Fund	70	
Social Services and Housing	143,856	
Cariboo College Foundation		333,334
Lottery Fund	333,334	
Cariboo Friendship Society Housing		57,149
Social Services and Housing	57,149	
Cariboo Friendship Society, The		241,077
Advanced Education and Job Training	3,694	
First Citizens' Fund	21,720	
Health	209,290	
Social Services and Housing	6,373	
Cariboo Home Society		60,213
Social Services and Housing	60,213	
Cariboo Memorial Hospital		14,259
Health	57	
Social Services and Housing	14,202	
Cariboo Memorial Hospital Society		7,574,940
Health	7,574,940	
Cariboo Park Home Society		954,959
Health	953,811	
Social Services and Housing	1,148	
Cariboo Regional Hospital District		780,600
Health	180,600	
Lottery Fund	600,000	
Cariboo Tourist Association		364,622
Advanced Education and Job Training	2,797	
Tourism, Recreation and Culture	361,825	
Cariboo-Chilcotin School District 27		31,367,137
Education	31,248,181	
Lottery Fund	3,000	
Social Services and Housing	115,956	
Cariboo-Thompson Nicola Library System		841,845
Tourism, Recreation and Culture	841,845	
Carlile, D.		31,891
Social Services and Housing	31,891	
Carls Drugs Ltd		134,327
Advanced Education and Job Training	72	
Health	133,813	
Social Services and Housing	442	
Carlsbad Private Hospital		964,857
Health	956,860	
Social Services and Housing	7,997	
Carlson, G		20,217
Social Services and Housing	20,217	
Carlton Lodge Ltd		1,151,924
Health	1,151,924	
Carlton Private Hospital Ltd		1,437,336
Health	1,421,586	
Social Services and Housing	15,750	
Carmichael, B		64,616
Social Services and Housing	64,616	
Carnarvon Community School Daycare		24,670
Social Services and Housing	24,670	
Carnes Creek Explorations Ltd		50,000
Energy, Mines and Petroleum Resources	50,000	
Carousel Theatre Society		162,866
Advanced Education and Job Training	5,712	
Lottery Fund	157,154	
Carpentry Apprenticeship Joint Board of B C		57,179
Advanced Education and Job Training	57,179	
Carr, B		34,520
Social Services and Housing	34,520	
Carrier Sekani Tribal Council		154,000
Education	4,000	
First Citizens' Fund	10,000	
Social Services and Housing	140,000	
Carrs Landing Volunteer Fire Department		40,000
Lottery Fund	40,000	
Carsons Midnite Drugs		105,964
Health	105,835	
Social Services and Housing	129	
Carter, B		11,423
Attorney General	11,423	
Carter, M A		31,240
Health	29,688	
Social Services and Housing	1,552	
Cartier House		762,426
Health	753,627	
Social Services and Housing	8,799	
Cassiar Community Club		175,533
Attorney General	774	
Lottery Fund	174,759	
Cassiar Hospital Society, The		498,165
Health	498,165	
Cassiar Mining Corp		120,000
Energy, Mines and Petroleum Resources	120,000	
Castlegar & District Chamber of Commerce		63,433
Advanced Education and Job Training	4,997	
Economic Development	3,750	
Lottery Fund	54,686	
Castlegar & District Community Service Centre Society		22,134
Attorney General	5,040	
Social Services and Housing	17,094	
Castlegar & District Home Support Services Association		411,789
Health	407,078	
Social Services and Housing	4,711	
Castlegar & District Hospital Society		3,681,224
Health	3,681,224	
Castlegar & District Public Library Association		166,876
Lottery Fund	155,833	
Tourism, Recreation and Culture	11,043	
Castlegar School District 9		7,895,986
Education	7,837,900	
Lottery Fund	3,000	
Social Services and Housing	55,086	
Catear Resources Ltd		60,000
Energy, Mines and Petroleum Resources	60,000	
Catena Ltd		150,311
Social Services and Housing	150,311	
Cathay International Television Inc		45,000
Health	45,000	
Cathedral Gold Corp		120,000
Energy, Mines and Petroleum Resources	120,000	
Catholic Charities Hostel		264,341
Social Services and Housing	264,341	
Catholic Community Services of the Archdiocese of Vancouver		65,926
Social Services and Housing	65,926	
Catholic Public Schools Archdiocese of Vancouver		12,842,217
Education	12,842,217	
Catholic Public Schools Diocese of Prince George		2,747,892
Education	2,747,892	
Catholic Public Schools Diocese of Victoria		1,873,600
Education	1,873,600	
Catholic Public Schools of Kamloops Diocese		488,580
Education	488,580	
Catholic Public Schools of Nelson Diocese		1,231,867
Education	1,231,867	
Caunce, C		12,274
Social Services and Housing	12,274	
Cavell Private Hospital, Edith		1,238,966
Health	1,181,874	
Social Services and Housing	57,092	
Cawsey, B		18,907
Social Services and Housing	18,907	
Cazzador, M		14,091
Social Services and Housing	14,091	
Cedar Cottage Adult Day Care		165,523
Health	165,523	
Cedar Cottage Kindergarten Neighbourhood House		23,931
Social Services and Housing	23,931	
Cedar Cottage Neighbourhood House		31,881
Advanced Education and Job Training	10,000	
Social Services and Housing	21,881	
Cedar Cottage Selkirk Neighbourhood House		18,252
Social Services and Housing	18,252	
Cedar Crest Management Ltd		356,042
Social Services and Housing	356,042	
Cedar Crest Management Ltd — Fircrest		83,135
Health	83,135	

	Ministry $	Total $
Cedar Crest Management Ltd — The Cedars		153,180
Health	153,180	
Cedar Crest Society for Handicapped Persons		33,582
Advanced Education and Job Training	658	
Lottery Fund	8,249	
Social Services and Housing	24,675	
Cedar Daycare Society		28,834
Social Services and Housing	28,834	
Cedar Grove Baptist Church		42,953
Social Services and Housing	42,953	
Cedarview Lodge		2,219,900
Health	2,210,275	
Social Services and Housing	9,625	
Celebrity Concert Society of B C		64,000
Lottery Fund	64,000	
Celtic Reforestation Services Ltd		15,480
Advanced Education and Job Training	15,480	
Centennial Park Lodge		260,702
Health	260,702	
Centennial Stadium Committee		450,000
Lottery Fund	450,000	
Centennial Wildlife Society of B C		109,900
Environment and Parks	5,000	
Lottery Fund	104,900	
Centillion Consulting Ltd		67,604
Advanced Education and Job Training	67,604	
Central B C Railroad Preservation & Museum Society		10,000
Lottery Fund	10,000	
Central Care Home		2,002,746
Health	1,997,255	
Social Services and Housing	5,491	
Central City Mission Society		1,526,029
Health	1,176,690	
Lottery Fund	18,900	
Social Services and Housing	330,439	
Central Coast Regional Hospital District		37,062
Attorney General	2,558	
Health	34,504	
Central Coast School District 49		2,615,791
Education	2,615,791	
Central Drug Stores Ltd		1,144,769
Health	1,115,902	
Social Services and Housing	28,867	
Central Fraser Valley Homemaker Service Society		1,667,970
Health	1,443,472	
Social Services and Housing	224,498	
Central Interior Society for Correctional Tasks		212,021
Attorney General	212,021	
Central Interior Special Services To Children Society		166,370
Social Services and Housing	166,370	
Central Island Arts Alliance		19,680
Lottery Fund	19,680	
Central Kootenay Regional Hospital District		129,246
Health	129,246	
Central North Thompson Lions Club		24,813
Social Services and Housing	24,813	
Central Okanagan Child Care Resources Society		315,370
Attorney General	29,050	
Social Services and Housing	286,320	
Central Okanagan Daycare Society		99,460
Social Services and Housing	99,460	
Central Okanagan Emergency Shelter Society		86,185
Social Services and Housing	86,185	
Central Okanagan Health Care Society — David Lloyd Jones Home		868,043
Health	868,043	
Central Okanagan Health Care Society — May Bennett Home		442,294
Health	442,294	
Central Okanagan Heritage Society		67,943
Lottery Fund	67,943	
Central Okanagan Indian Friendship Society		76,643
First Citizens' Fund	23,124	
Health	53,519	
Central Okanagan School District 23		41,706,729
Education	41,673,486	
Lottery Fund	3,000	
Social Services and Housing	30,243	
Central Okanagan Small Boat Association		22,864
Lottery Fund	22,864	
Central Optical Ltd		10,113
Health	2,600	
Social Services and Housing	7,513	
Central Park Lodge		2,083,569
Health	2,083,569	
Central Park Lodges — Glenwarren Lodge		1,280,056
Health	1,272,265	
Social Services and Housing	7,791	
Central Park Manor		819,722
Health	807,186	
Social Services and Housing	12,536	
Central Park Pharmacy Ltd		133,106
Health	133,106	
Central Pharmacy		446,902
Health	446,902	
Central Presbyterian Church Out of School Care		25,858
Social Services and Housing	25,858	
Central Saanich Firemans Association		32,311
Health	32,311	
Centre Culturel Colombien		12,163
Education	12,163	
Cerebral Palsy Association of Prince George & District		293,210
Health	190,000	
Social Services and Housing	103,210	
Chako Kunamokst Society		55,353
Attorney General	1,660	
Health	53,693	
Champlain Height Citizen Society		14,089
Social Services and Housing	14,089	
Champlain Parents Society Out of School Care		11,135
Social Services and Housing	11,135	
Chan, E & Muncaster, M		124,602
Health	124,602	
Chan, E		33,118
Health	28,879	
Social Services and Housing	4,239	
Chao, Dr C W		15,336
Health	15,336	
Chapel of Memories Funeral Directors		10,339
Advanced Education and Job Training	1,464	
Social Services and Housing	8,875	
Charles Super Low Cost Market Ltd		10,998
Advanced Education and Job Training	10,998	
Charlford House Society for Women		104,994
Health	84,350	
Social Services and Housing	20,644	
Charlton Co Ltd, M D		10,661
Attorney General	10,661	
Charron, P		67,662
Health	67,662	
Chaster, W		24,291
Social Services and Housing	24,291	
Chatham Day Care Centre		26,207
Social Services and Housing	26,207	
Cheam Nurseries		11,603
Agriculture and Fisheries	11,603	
Chemainus Band Council		100,000
First Citizens' Fund	100,000	
Chemainus Hospital		1,288,988
Health	1,288,988	
Chemainus Seniors Drop-In Centre		18,166
Lottery Fund	18,166	
Chemical Dependency Services		20,400
Attorney General	20,400	
Chen, Dr C N		32,736
Health	32,736	
Cheng, Dr D		21,059
Social Services and Housing	21,059	
Chernick, Dr G M P		15,225
Attorney General	15,190	
Social Services and Housing	35	
Chernoff, D		21,187
Health	11,012	
Social Services and Housing	10,175	
Cherry Doors		32,614
Social Services and Housing	32,614	
Cherryville Community Club		18,733
Lottery Fund	18,733	
Chesterfield House Society		167,277
Social Services and Housing	167,277	
Chetwynd & District Hospital Society		1,453,065
Health	1,453,065	
Chetwynd Area Community Resources Society		112,747
Attorney General	8,088	
Social Services and Housing	104,659	
Chetwynd Place		41,453
Health	20,242	
Social Services and Housing	21,211	
Chetwynd Public Library Association		15,611
Lottery Fund	15,611	
Cheung, S		46,285
Social Services and Housing	46,285	
Chevron Canada Ltd		30,029
Energy, Mines and Petroleum Resources	30,000	
Social Services and Housing	29	
Chiang, Dr S K T		24,123
Social Services and Housing	24,123	

	Ministry $	Total $
Chiasson, T		50,048
Social Services and Housing	50,048	
Child Care Society for the East Kootenay		126,728
Attorney General	1,945	
Social Services and Housing	124,783	
Child Day Care Program		15,072,029
Social Services and Housing	15,072,029	
Child Development Centre		257,302
Education	1,170	
Health	132,000	
Social Services and Housing	124,132	
Child Development Centre Society of, the Fort St John & District		265,525
Health	145,050	
Social Services and Housing	120,475	
Childrens Aid Society of Brant Inc.		10,223
Social Services and Housing	10,223	
Childrens Aid Society of Metropolitan Toronto		43,647
Social Services and Housing	43,647	
Childrens Aid Society of Ottawa		26,204
Social Services and Housing	26,204	
Childrens Aid Society of the Regional Municipality of Halton		13,972
Social Services and Housing	13,972	
Childrens Arts Umbrella Association		11,500
Lottery Fund	11,500	
Childrens Challenge Daycare Inc		186,569
Advanced Education and Job Training	6,656	
Social Services and Housing	179,913	
Childrens Foundation — Hilltop House		2,315,889
Social Services and Housing	2,315,889	
Childrens Foundation, The		1,034,916
Advanced Education and Job Training	1,078	
Health	11,000	
Social Services and Housing	1,022,838	
Childrens Hospital		58,499,973
Health	58,287,642	
Social Services and Housing	212,331	
Childrens Place, The		34,923
Social Services and Housing	34,923	
Childrens World Preschool & Day Care		47,702
Social Services and Housing	47,702	
Childs Place At St Johns, The		23,873
Social Services and Housing	23,873	
Chilliwack & District Agricultural Society		10,000
Agriculture and Fisheries	10,000	
Chilliwack & District Opportunity Workshop		81,170
Social Services and Housing	81,170	
Chilliwack Career Uniforms		19,569
Health	19,569	
Chilliwack Chamber of Commerce		120,615
Advanced Education and Job Training	20,694	
Economic Development	7,000	
Lottery Fund	92,921	
Chilliwack Christian School Society		125,836
Education	125,836	
Chilliwack Community Arts Council		14,239
Advanced Education and Job Training	4,074	
Lottery Fund	10,165	
Chilliwack Community Services		124,373
Attorney General	87,413	
Health	16,900	
Social Services and Housing	20,060	
Chilliwack Community Services Society		348,288
Advanced Education and Job Training	9,968	
Attorney General	2,116	
Health	171,749	
Social Services and Housing	164,455	
Chilliwack Developmental Preschool Society		69,115
Education	1,170	
Social Services and Housing	67,945	
Chilliwack General Hospital		46,419
Health	107	
Social Services and Housing	46,312	
Chilliwack General Hospital Society		18,348,491
Health	18,348,491	
Chilliwack Home Aides		36,811
Social Services and Housing	36,811	
Chilliwack Homemakers Service Society		68,286
Social Services and Housing	68,286	
Chilliwack Horse Council		17,500
Lottery Fund	17,500	
Chilliwack Intermediate Care Boarding Home		15,494
Social Services and Housing	15,494	
Chilliwack Intermediate Care Housing Society — Parkholm Lodge		166,765
Health	166,765	
Chilliwack Museum & Historical Society		20,000
B C Cultural Fund	20,000	

	Ministry $	Total $
Chilliwack School District 33		21,879,653
Education	21,787,950	
Lottery Fund	3,000	
Social Services and Housing	88,703	
Chimo Personal Distress Intervention Service		242,792
Health	8,124	
Social Services and Housing	234,668	
Cho, V		11,725
Social Services and Housing	11,725	
Choice Learning Center for Exceptional Children Society		34,877
Education	34,877	
Chow, R S & Chow, J K		18,196
Social Services and Housing	18,196	
Chown Adult Day Care Centre		190,504
Health	190,504	
Chrisholme Society		618,495
Social Services and Housing	618,495	
Christian Outreach of Canada		176,894
Education	176,894	
Christian School Association of Burnaby		200,603
Education	200,603	
Christian School Association of Surrey		231,127
Education	231,127	
Christian School Society of Houston		129,620
Education	129,620	
Christian School Society of Smithers & Telkwa		255,616
Education	255,616	
Christie, C & Milner, B		89,471
Social Services and Housing	89,471	
Christopher House		21,686
Health	21,686	
Chu, Dr P K T		17,257
Attorney General	17,257	
Chubb, P		17,651
Health	16,497	
Social Services and Housing	1,154	
Chung, Dr N S P		41,712
Health	41,712	
Ciara Early Childhood Centre		18,502
Social Services and Housing	18,502	
Cindys Daycare		10,798
Social Services and Housing	10,798	
Cineworks Independent Filmmakers Society		24,401
Lottery Fund	24,401	
Circle Drugs		1,113,583
Advanced Education and Job Training	688	
Health	1,106,170	
Social Services and Housing	6,725	
Circles Squares & Bears Daycare		10,267
Social Services and Housing	10,267	
Cirjak, K		19,069
Health	13,054	
Social Services and Housing	6,015	
Citizens Development Fund		113,007
Social Services and Housing	113,007	
City Farmer		10,000
Health	10,000	
City Hall Child Care Centre		33,304
Social Services and Housing	33,304	
City of Armstrong		899,209
Education	336,376	
Revenue Sharing Fund	445,558	
Transportation and Highways	117,275	
City of Castlegar		1,672,351
Attorney General	2,383	
Economic Development	4,916	
Education	776,551	
Revenue Sharing Fund	875,701	
Transportation and Highways	12,800	
City of Colwood		2,434,152
Attorney General	938	
Economic Development	2,000	
Education	1,137,758	
Revenue Sharing Fund	1,097,740	
Transportation and Highways	195,716	
City of Courtenay		4,240,228
Attorney General	1,500	
Education	959,213	
Municipal Affairs	2,929,430	
Tourism, Recreation and Culture	85	
Transportation and Highways	350,000	
City of Cranbrook		4,268,765
Attorney General	4,922	
Economic Development	16,838	
Education	1,509,745	
Finance and Corporate Relations	1,319	
Municipal Affairs	2,733,305	
Social Services and Housing	2,636	

	Ministry $	Total $
City of Dawson Creek		3,614,092
Attorney General	4,853	
Downtown Revitilization Account	2,205,965	
Economic Development	2,675	
Education	954,028	
Health	1,635	
Lottery Fund	440,000	
Social Services and Housing	216	
Transportation and Highways	4,720	
City of Duncan		954,156
Attorney General	2,694	
Education	447,251	
Lottery Fund	30,000	
Municipal Affairs	455,588	
Transportation and Highways	18,623	
City of Enderby		716,766
Advanced Education and Job Training	1,940	
Education	262,214	
Lottery Fund	150,000	
Revenue Sharing Fund	301,834	
Transportation and Highways	778	
City of Fernie		1,841,647
Attorney General	853	
Education	511,963	
Health	10,182	
Lottery Fund	70,000	
Municipal Affairs	1,248,649	
City of Fort St John		3,573,629
Attorney General	3,663	
Education	997,341	
Health	155,542	
Revenue Sharing Fund	2,416,633	
Social Services and Housing	450	
City of Grand Forks		984,964
Attorney General	1,151	
Education	403,827	
Lottery Fund	191,667	
Revenue Sharing Fund	388,319	
City of Greenwood		409,180
Attorney General	1,000	
Education	90,298	
Municipal Affairs	317,882	
City of Kamloops		16,649,930
Advanced Education and Job Training	18,701	
Attorney General	193,332	
Downtown Revitilization Account	10,196,769	
Economic Development	26,072	
Education	5,991,448	
Health	23,903	
Lottery Fund	8,426	
Social Services and Housing	1,460	
Transportation and Highways	189,819	
City of Kelowna		14,855,738
Attorney General	8,640	
Downtown Revitilization Account	7,219,816	
Education	7,061,901	
Health	58,778	
Lottery Fund	500,000	
Physical Fitness and Amature Sport Fund	1,500	
Social Services and Housing	2,220	
Transportation and Highways	2,883	
City of Kimberley		2,037,249
Attorney General	2,292	
Economic Development	6,693	
Education	896,805	
Lottery Fund	194,500	
Revenue Sharing Fund	936,959	
City of Langley		3,582,856
Attorney General	3,720	
Economic Development	25,000	
Education	1,381,788	
Lottery Fund	400,000	
Revenue Sharing Fund	1,743,131	
Transportation and Highways	29,217	
City of Merritt		1,433,375
Attorney General	3,988	
Economic Development	969	
Education	493,740	
Finance and Corporate Relations	64	
Lottery Fund	266,666	
Revenue Sharing Fund	532,873	
Tourism, Recreation and Culture	75	
Transportation and Highways	135,000	
City of Nanaimo		15,008,859
Attorney General	44,618	
Economic Development	27,455	
Education	5,459,762	
Lottery Fund	[illegible],729	
Revenue Sharing Fund	9,384,574	
Transportation and Highways	721	
City of Nelson		2,029,491
Attorney General	50,179	
Education	990,689	
Health	228,128	
Revenue Sharing Fund	709,960	
Social Services and Housing	535	
Transportation and Highways	50,000	
City of New Westminster		6,080,035
Attorney General	32,276	
Education	3,338,089	
Finance and Corporate Relations	212,447	
Health	101,120	
Revenue Sharing Fund	2,355,333	
Transportation and Highways	40,770	
City of North Vancouver		4,616,959
Attorney General	4,850	
Downtown Revitilization Account	1,723,706	
Education	2,832,859	
Social Services and Housing	55,544	
City of Parksville		1,840,872
Attorney General	1,304	
Economic Development	1,000	
Education	816,977	
Revenue Sharing Fund	1,021,591	
City of Penticton		5,760,276
Attorney General	8,956	
Economic Development	17,304	
Education	2,813,093	
Lottery Fund	470,833	
Revenue Sharing Fund	2,436,262	
Social Services and Housing	100	
Transportation and Highways	13,728	
City of Port Alberni		3,170,355
Attorney General	7,152	
Education	1,853,640	
Health	235,109	
Revenue Sharing Fund	1,074,454	
City of Port Coquitlam		4,736,131
Attorney General	12,264	
Economic Development	6,000	
Education	3,044,978	
Lottery Fund	43,562	
Revenue Sharing Fund	1,389,519	
Transportation and Highways	239,808	
City of Port Moody		2,337,509
Attorney General	9,023	
Education	1,471,248	
Revenue Sharing Fund	784,986	
Social Services and Housing	45	
Transportation and Highways	72,207	
City of Prince George		13,798,898
Attorney General	37,250	
Education	5,700,321	
Lottery Fund	85,000	
Municipal Affairs	7,972,436	
Social Services and Housing	3,891	
City of Prince Rupert		2,948,420
Attorney General	7,675	
Education	1,176,063	
Lottery Fund	500,080	
Revenue Sharing Fund	1,264,602	
City of Quesnel		1,444,341
Attorney General	2,848	
Economic Development	4,028	
Education	644,537	
Revenue Sharing Fund	756,750	
Social Services and Housing	780	
Transportation and Highways	35,398	
City of Quesnel Volunteer Firemens Association		20,000
Lottery Fund	20,000	
City of Revelstoke		1,789,892
Advanced Education and Job Training	1,406	
Attorney General	2,880	
Downtown Revitilization Account	963,208	
Education	678,055	
Finance and Corporate Relations	313	
Health	1,500	
Lottery Fund	135,000	
Social Services and Housing	370	
Transportation and Highways	7,160	
City of Rossland		966,375
Attorney General	853	
Education	464,793	
Lottery Fund	22,666	
Revenue Sharing Fund	478,063	
City of Terrace		1,534,457
Attorney General	5,611	
Economic Development	2,284	
Education	880,628	
Lottery Fund	54,585	
Revenue Sharing Fund	591,349	

	Ministry $	Total $
City of Trail		1,682,969
Attorney General	92,817	
Downtown Revitilization Account	675,696	
Education	909,656	
Finance and Corporate Relations	25	
Lottery Fund	229	
Transportation and Highways	4,546	
City of Vancouver		67,922,309
Advanced Education and Job Training	2,750	
Attorney General	244,267	
Education	37,034,838	
Health	11,660,926	
Municipal Affairs	17,676,703	
Social Services and Housing	1,302,825	
City of Vernon		5,138,333
Attorney General	1,960	
Downtown Revitilization Account	2,937,387	
Economic Development	17,338	
Education	2,121,674	
Finance and Corporate Relations	364	
Social Services and Housing	769	
Transportation and Highways	58,841	
City of Victoria		12,534,250
Attorney General	107,782	
Education	5,815,658	
Lottery Fund	2,460,000	
Municipal Affairs	4,150,650	
Social Services and Housing	160	
City of White Rock		2,985,664
Attorney General	3,263	
Education	2,342,005	
Revenue Sharing Fund	608,186	
Transportation and Highways	32,210	
City of Williams Lake		2,008,549
Attorney General	7,647	
Downtown Revitilization Account	1,307,472	
Economic Development	3,930	
Education	687,420	
Lottery Fund	80	
Provincial Secretary and Government Services	2,000	
Civic Prescription Pharmacy		298,045
Health	297,426	
Social Services and Housing	619	
Clarck, Y		17,553
Social Services and Housing	17,553	
Clarissa Guest Home		86,056
Health	56,777	
Social Services and Housing	29,279	
Clark, A M		10,900
Health	10,900	
Clark, H		58,254
Social Services and Housing	58,254	
Clark, L		43,780
Health	43,780	
Clarke Society, Bertha		10,000
Lottery Fund	10,000	
Clarke, T & Clarke, M		116,012
Social Services and Housing	116,012	
Classen, D		16,238
Social Services and Housing	16,238	
Clavert, V		20,241
Social Services and Housing	20,241	
Clayton Community Association		10,000
Lottery Fund	10,000	
Clear Vision Optics Inc		14,771
Social Services and Housing	14,771	
Clearbrook Pharmacy		149,998
Health	149,480	
Social Services and Housing	518	
Clearwater Improvement District		12,018
Attorney General	1,018	
Municipal Affairs	11,000	
Clearwater Racquet Club		29,477
Lottery Fund	29,477	
Clemas, S & Clemas, W		23,691
Social Services and Housing	23,691	
Clement, K, Mrs		12,366
Social Services and Housing	12,366	
Clements Holdings Ltd		92,019
Social Services and Housing	92,019	
Clements, M & Partridge, G		67,484
Social Services and Housing	67,484	
Clifton, R		15,714
Social Services and Housing	15,714	
Clinic Drug Store		266,392
Health	265,328	
Social Services and Housing	1,064	
Clinic Pharmacy		266,738
Health	265,134	
Social Services and Housing	1,604	

	Ministry $	Total $
Clinton Curling Club		112,500
Lottery Fund	112,500	
Clinton Snow Jockey Club		63,181
Lottery Fund	63,181	
Clovelly Terrace Hospital Ltd		577,092
Health	565,055	
Social Services and Housing	12,037	
Clover Farms Ltd		11,103
Agriculture and Fisheries	11,103	
Clover Lodge		99,265
Health	99,265	
Cloverdale Heights Day Care Centre		10,561
Social Services and Housing	10,561	
Cloverdale Historic Transportation Centre		385,221
Lottery Fund	385,221	
Cloverdale Historic Transportation Society of B C		387,277
Lottery Fund	387,277	
Cloverdale Horseshoe Club		18,430
Lottery Fund	18,430	
CMAM Aviation Museum of Canada		68,198
Lottery Fund	68,198	
Coast Foundation Society (1974)		1,519,402
Health	1,123,575	
Social Services and Housing	395,827	
Coastal Community Services Society		960,037
Attorney General	605,995	
Social Services and Housing	354,042	
Coastal Jazz & Blues Society		15,000
B C Cultural Fund	15,000	
Coates, Dr D B		52,920
Health	52,920	
Cobble Hill Greenhouses		15,031
Agriculture and Fisheries	15,031	
Cochrane, Dr N J		18,744
Health	18,744	
Cochrane, S		36,812
Social Services and Housing	36,812	
Colborne, R & Maisonneuve, D		10,540
Social Services and Housing	10,540	
Colborne, R		18,052
Social Services and Housing	18,052	
Coldwell, H		34,172
Social Services and Housing	34,172	
Coleman, B		83,057
Health	83,057	
Coles, M		29,251
Health	29,251	
College of Family Physicians of Canada		197,290
Health	197,290	
College of New Caledonia		16,647,795
Advanced Education and Job Training	16,550,010	
Attorney General	50,315	
Lottery Fund	990	
Social Services and Housing	46,480	
College Place Hotel		14,609
Social Services and Housing	14,609	
Collegio Del Mondo Unito Dell Adriatico		31,667
Advanced Education and Job Training	31,667	
Collings, R & Collings, C		19,378
Social Services and Housing	19,378	
Collingwood Drug Store		325,076
Health	324,742	
Social Services and Housing	334	
Collingwood Place		12,215
Social Services and Housing	12,215	
Collins Prosthetics Clinic, Wade		20,691
Health	20,691	
Collinson, Dr S		41,381
Health	41,381	
Colonial Rest Home		148,880
Health	88,995	
Social Services and Housing	59,885	
Colossus Enterprises Inc		10,818
Advanced Education and Job Training	10,818	
Coltman, H & Coltman, J		16,584
Social Services and Housing	16,584	
Columbia Centre Society		39,274
Health	39,274	
Columbia Pharmacy		229,541
Health	229,378	
Social Services and Housing	163	
Columbia Travel		13,542
Social Services and Housing	13,542	
Columbia Valley Fire Department		14,566
Lottery Fund	14,566	
Columbia Valley Homemaker Service		99,383
Health	82,921	
Social Services and Housing	16,462	
Columbia Valley Recreation Society		28,000
Lottery Fund	28,000	

	Ministry $	Total $
Columbia View Lodge		1,452,519
Health	1,445,997	
Social Services and Housing	6,522	
Columbia View Lodge Adult Day Care		12,127
Health	12,127	
Columbian Centre Society		210,438
Health	163,336	
Social Services and Housing	47,102	
Coluna Rest Home Ltd		30,265
Social Services and Housing	30,265	
Colwood Fire Protection District		20,000
Lottery Fund	20,000	
Colyn, W E		21,882
Social Services and Housing	21,882	
Comcare Ltd		1,241,714
Health	1,060,336	
Social Services and Housing	181,378	
Cominco Ltd		238,150
Advanced Education and Job Training	3,150	
Energy, Mines and Petroleum Resources	235,000	
Commercial Fishing Industry Council		22,500
Agriculture and Fisheries	22,500	
Commissioner Teachers Pensions		118,230,690
Education	118,230,690	
Commonwealth Institute of Biological Control		30,000
Agriculture and Fisheries	30,000	
Community Arts Council of Fort St John		11,370
Lottery Fund	11,370	
Community Arts Council of Greater Victoria		60,342
Advanced Education and Job Training	5,614	
Lottery Fund	54,728	
Community Arts Council of Kamloops		106,838
Lottery Fund	106,838	
Community Arts Council of Richmond		14,900
Lottery Fund	14,900	
Community Arts Council of Vancouver		41,015
Lottery Fund	41,015	
Community Arts Council of White Rock & District		43,601
Lottery Fund	43,601	
Community Arts Council of Williams Lake		10,112
Lottery Fund	10,112	
Community Enrichment Society		26,178
Attorney General	26,178	
Community Home Support Services Association		4,445,480
Health	4,034,934	
Social Services and Housing	410,546	
Community Living Society		3,645,122
Health	187,664	
Social Services and Housing	3,457,458	
Community Montessori Preschool		12,377
Social Services and Housing	12,377	
Community Options Society		70,952
Social Services and Housing	70,952	
Community Radio Education Society		60,038
Lottery Fund	60,038	
Community Rehabilitation Services		12,574
Social Services and Housing	12,574	
Como Lake Private Hospital		1,677,597
Health	1,658,916	
Social Services and Housing	18,681	
Comox Pharmacy Ltd		132,519
Health	132,519	
Comox Valley Association for Mentally Handicapped People		376,298
Advanced Education and Job Training	4,262	
Social Services and Housing	372,036	
Comox Valley Chamber of Commerce		16,920
Advanced Education and Job Training	8,170	
Economic Development	8,750	
Comox Valley Child Development Association		292,408
Education	10,304	
Health	127,781	
Social Services and Housing	154,323	
Comox Valley Childrens Day Care Society		42,027
Social Services and Housing	42,027	
Comox Valley Christian Education Society		43,937
Education	43,937	
Comox Valley Family Life Association		225,539
Attorney General	14,956	
Health	12,226	
Social Services and Housing	198,357	
Comox Valley Homemaker Service Society		908,501
Health	886,242	
Social Services and Housing	22,259	
Comox Valley Music Society		211,446
Advanced Education and Job Training	2,160	
Lottery Fund	209,286	
Comox Valley Recovery Centre Society		162,715
Health	131,526	
Social Services and Housing	31,189	
Comox-Strathcona Regional Hospital District		57,399
Health	57,399	
Comprehensive Human Service Development Corp		335,089
Social Services and Housing	335,089	
Conayt Friendship Society		81,590
First Citizens' Fund	18,335	
Health	63,255	
Conference Board of Canada, The		10,938
Tourism, Recreation and Culture	10,938	
Connection Drug Rehabilitation Society		359,684
Health	320,739	
Social Services and Housing	38,945	
Connell, D & Connell, R		10,029
Social Services and Housing	10,029	
Connolly, O		13,497
Social Services and Housing	13,497	
Consolidated Investments		35,273
Social Services and Housing	35,273	
Consulting Engineers of B C		24,000
Economic Development	24,000	
Consumers Drug Mart		62,977
Health	62,977	
Contemporary Art Gallery Society of B C		20,000
B C Cultural Fund	20,000	
Continental Jade Ltd, The		19,279
Energy, Mines and Petroleum Resources	19,279	
Continuing Care Employee Relations Association of B C		781,900
Health	781,900	
Contract Womens Group Society		34,020
Social Services and Housing	34,020	
Cook, E R		49,015
Health	49,015	
Coolaid Day Care Centre		24,360
Social Services and Housing	24,360	
Coolbaugh, H		16,410
Social Services and Housing	16,410	
Cooper Place		16,481
Social Services and Housing	16,481	
Cooper, A & Cooper, D		72,897
Social Services and Housing	72,897	
Cooper, D & Cooper, S		23,768
Social Services and Housing	23,768	
Cooper, G		30,958
Advanced Education and Job Training	923	
Social Services and Housing	30,035	
Cooper, J		14,172
Social Services and Housing	14,172	
Coopers		22,619
Social Services and Housing	22,619	
Cope, M & Cope, A		183,793
Social Services and Housing	183,793	
Cope, M		58,372
Health	58,372	
Coquihalla Community Care Society		361,955
Health	361,955	
Coquihalla House		17,057
Social Services and Housing	17,057	
Coquitlam Area Fine Arts Council		17,170
Lottery Fund	17,170	
Coquitlam Care Centre		1,498,082
Health	1,478,669	
Social Services and Housing	19,413	
Coquitlam Chamber of Commerce		18,125
Advanced Education and Job Training	11,125	
Economic Development	7,000	
Coquitlam Public Library		139,195
Economic Development	24,760	
Tourism, Recreation and Culture	114,435	
Coquitlam School District 43		54,230,242
Advanced Education and Job Training	2,000	
Attorney General	5,040	
Education	53,986,555	
Lottery Fund	3,000	
Social Services and Housing	233,647	
Coquitlam Share Society		1,736,135
Advanced Education and Job Training	8,259	
Attorney General	3,228	
Health	127,408	
Social Services and Housing	1,597,240	
Coquitlam Taxi (1977) Ltd		10,121
Advanced Education and Job Training	740	
Health	186	
Social Services and Housing	9,195	
Coquitlam Womens Transition House		105,963
Social Services and Housing	105,963	
Corbett, Dr N E		13,773
Social Services and Housing	13,773	
Corby, L		21,452
Social Services and Housing	21,452	

	Ministry $	Total $
Cordes, Dr C K		73,140
Health	73,140	
Cordova House		810,092
Health	810,092	
Cork, E F		52,670
Health	52,670	
Corminboeuf, B & Corminboeuf, J		14,216
Social Services and Housing	14,216	
Corning Drugs Ltd		432,573
Health	432,389	
Social Services and Housing	184	
Corriveau, M		125,003
Health	77,934	
Social Services and Housing	47,069	
Cottage Industries		10,000
Health	10,000	
Cotterell, A		13,633
Social Services and Housing	13,633	
Coulpier, R		18,804
Social Services and Housing	18,804	
Council for Canadian Unity, The		35,200
Education	35,200	
Council of Forest Industries of B C		2,308,600
Advanced Education and Job Training	945	
Economic Development	2,307,655	
Council of Ministers Education Canada		159,698
Education	159,698	
Council of the College of Teachers		244,354
Education	244,354	
Country Childcare 1-2-3 Inc		46,640
Social Services and Housing	46,640	
Country Cottage Daycare		23,650
Social Services and Housing	23,650	
Country Day Care		25,765
Social Services and Housing	25,765	
Country Meadows Day Care Centre Society		24,597
Social Services and Housing	24,597	
Country Squire Retirement Villa		444,268
Health	349,786	
Social Services and Housing	94,482	
County Court Judges Conference		10,000
Attorney General	10,000	
Coupal, M & Coupal, M		39,702
Social Services and Housing	39,702	
Courtenay & District Historical Society		86,821
Lottery Fund	86,821	
Courtenay Drug Co Ltd		113,766
Health	112,224	
Social Services and Housing	1,542	
Courtenay Recreational Association		337,676
Advanced Education and Job Training	4,104	
Lottery Fund	333,572	
Courtenay School District 71		21,035,812
Education	21,005,706	
Lottery Fund	3,000	
Social Services and Housing	27,106	
Couture, A.		38,751
Social Services and Housing	38,751	
Couturier, F		36,648
Social Services and Housing	36,648	
Coval, S.		20,000
Provincial Secretary and Government Services	20,000	
Covert Farms		22,050
Agriculture and Fisheries	22,050	
Covert Irrigation District		101,219
Agriculture and Fisheries	101,219	
Cowichan District Hospital, the Association		14,135,399
Health	14,135,399	
Cowichan Family Life Association		211,152
Health	11,764	
Social Services and Housing	199,388	
Cowichan Homemakers Society		774,433
Health	743,890	
Social Services and Housing	30,543	
Cowichan Lake Community Services Society		79,492
Attorney General	3,000	
Health	8,600	
Lottery Fund	45,653	
Social Services and Housing	22,239	
Cowichan Lodge		1,196,941
Health	1,194,867	
Social Services and Housing	2,074	
Cowichan Lodge Adult Day Care Centre		51,797
Health	51,797	
Cowichan Rape Assault Centre		89,804
Social Services and Housing	89,804	
Cowichan Rugby Club		30,447
Lottery Fund	30,447	
Cowichan School District 65		20,991,299
Education	20,901,077	
Lottery Fund	3,000	
Social Services and Housing	87,222	
Cowichan Valley Naturalists Society		13,700
Environment and Parks	13,700	
Cowichan Valley Regional District		202,408
Lottery Fund	202,408	
Cowichan Valley Regional Hospital District		14,582
Health	14,582	
Cowichan Valley Volunteer Society		95,337
Advanced Education and Job Training	3,923	
Attorney General	24,462	
Health	44,196	
Social Services and Housing	22,756	
Cowichan Wavaw		40,524
Attorney General	40,524	
Cox Services Ltd, Brian D		10,028
Social Services and Housing	10,028	
Cox, D N		26,660
Attorney General	26,660	
Cradle Haven Baby Care Ltd		757,600
Social Services and Housing	757,600	
Crafts Association of B C		25,000
Lottery Fund	25,000	
Craig, J		14,537
Attorney General	14	
Social Services and Housing	14,523	
Craig, P		24,846
Social Services and Housing	24,846	
Craigdarroch Rest Home		138,212
Health	135,433	
Social Services and Housing	2,779	
Craigend Rest Home (AC)		45,997
Social Services and Housing	45,997	
Craigend Rest Home (LTC)		87,185
Health	87,185	
Cranbrook Archives Museum & Landmark Foundation		49,047
B C Cultural Fund	17,500	
Lottery Fund	31,547	
Cranbrook Boys & Girls Club		12,211
Advanced Education and Job Training	10,000	
Social Services and Housing	2,211	
Cranbrook Chamber of Commerce		15,538
Advanced Education and Job Training	9,538	
Economic Development	6,000	
Cranbrook Childrens Place		41,793
Social Services and Housing	41,793	
Cranbrook Home Support Services		570,112
Health	496,971	
Social Services and Housing	73,141	
Cranbrook Public Library Association		43,935
Lottery Fund	43,935	
Cranbrook Regional Hospital		25,210
Health	8,635	
Social Services and Housing	16,575	
Cranbrook Regional Hospital Society		9,524,098
Health	9,524,098	
Cranbrook Rest Home		126,399
Health	17,587	
Social Services and Housing	108,812	
Cranbrook School District 2		13,261,009
Education	13,240,537	
Health	166	
Lottery Fund	3,000	
Social Services and Housing	17,306	
Crandlemire, J.		11,388
Social Services and Housing	11,388	
Crane, W		62,500
Lottery Fund	62,500	
Cranley Place Community Association		25,000
Lottery Fund	25,000	
Crawford, P J		14,152
Health	14,152	
Cream Silver Mines Ltd		60,000
Energy, Mines and Petroleum Resources	60,000	
Creative Centre for the Rehabilitation of the Mentally Handicapped		138,765
Health	138,765	
Creative House Ltd		1,500,000
Lottery Fund	1,500,000	
Creative Minds Child Care Society		18,898
Social Services and Housing	18,898	
Creed, L & Creed, K		97,941
Social Services and Housing	97,941	
Creekview Tiny Tots Daycare Society		15,417
Social Services and Housing	15,417	
Crepnjak, D.		24,404
Social Services and Housing	24,404	
Crescent Beach Community Services		14,484
Social Services and Housing	14,484	
Crescent Lodge		33,226
Social Services and Housing	33,226	

	Ministry $	Total $
Cresteramics Society for the Handicapped		87,967
Advanced Education and Job Training	6,354	
Social Services and Housing	81,613	
Cresthaven Home		116,218
Social Services and Housing	116,218	
Crestlene Lodge Ltd		243,814
Health	159,319	
Social Services and Housing	84,495	
Crestline Daycare Centre		41,366
Social Services and Housing	41,366	
Creston & District Historical & Museum Society		139,863
Lottery Fund	139,863	
Creston Chamber of Commerce		21,968
Advanced Education and Job Training	17,968	
Economic Development	4,000	
Creston Citizen Advocacy Program		13,568
Social Services and Housing	13,568	
Creston Public Library Association		28,010
Tourism, Recreation and Culture	28,010	
Creston Valley Beef Growers Association		21,808
Advanced Education and Job Training	1,808	
Agriculture and Fisheries	20,000	
Creston Valley Community Auditorium Society		33,334
Lottery Fund	33,334	
Creston Valley Home Support Services		586,677
Health	562,564	
Social Services and Housing	24,113	
Creston Valley Hospital Association		3,210,869
Health	3,210,869	
Creston Valley Senior Citizens Association		95,000
Lottery Fund	95,000	
Creston Valley Wildlife Management Authority		103,713
Advanced Education and Job Training	3,713	
Environment and Parks	100,000	
Creston-Kaslo School District 86		8,367,181
Education	8,335,690	
Social Services and Housing	31,491	
Crestview Pharmacy		487,038
Health	487,023	
Social Services and Housing	15	
Crew Mineral Inc		40,000
Energy, Mines and Petroleum Resources	40,000	
Crewe, J		37,416
Social Services and Housing	37,416	
Cridge Centre for the Family		47,119
Health	7,000	
Social Services and Housing	40,119	
Crisis Intervention & Public Information Society of Greater Victoria		48,729
Health	48,729	
Crisis Intervention & Suicide Prevention Centre for Greater Vancouver		29,403
Social Services and Housing	29,403	
Cristoforo Colombo Lodge		10,333
Lottery Fund	10,333	
Crockett, D J		12,823
Health	12,823	
Crofton Community Centre Society		30,000
Lottery Fund	28,000	
Tourism, Recreation and Culture	2,000	
Crofton House School		646,370
Education	646,370	
Cronin, Dr D G		18,440
Social Services and Housing	18,440	
Crop Insurance Requirement		5,031,489
Agriculture and Fisheries	5,031,489	
Cropp, K		11,711
Social Services and Housing	11,711	
Cross, M		25,761
Advanced Education and Job Training	25,761	
Crossreach Project of Vancouver		153,033
Health	153,033	
Crossroads Crisis & Family Services Society		36,701
Health	35,365	
Lottery Fund	1,336	
Crossroads Social & Athletic Program		49,068
Social Services and Housing	49,068	
Crossroads Treatment Centre Society		701,759
Attorney General	70,672	
Health	589,093	
Social Services and Housing	41,994	
Crown, T & Crown, C		21,686
Social Services and Housing	21,686	
Crows Nest Resources Ltd		90,000
Energy, Mines and Petroleum Resources	90,000	
Croydon Villa		147,277
Health	15,638	
Social Services and Housing	131,639	
Cruise Industry Association of B C		50,000
Tourism, Recreation and Culture	50,000	
CR3-Central Registry of Community Resources & Crisis Referral Society		55,205
Social Services and Housing	55,205	
Cubbon Building Centre		190,000
Lottery Fund	190,000	
Cultus Lake Park Board		36,674
Lottery Fund	36,012	
Social Services and Housing	662	
Cumberland Adult Day Care		34,570
Health	34,570	
Cumberland Chamber of Commerce		45,387
Advanced Education and Job Training	1,439	
Economic Development	3,000	
Lottery Fund	40,948	
Cumberland Health Care Centre Pharmacy		217,137
Health	216,356	
Social Services and Housing	781	
Cumberland Health Care Society		789,512
Health	789,512	
Cumberland Intermediate Care Unit		1,273,846
Health	1,260,042	
Social Services and Housing	13,804	
Cunningham, A		31,752
Social Services and Housing	31,752	
Cunningham, E		47,780
Social Services and Housing	47,780	
Cupac Services Society		36,000
Social Services and Housing	36,000	
Curling Council of B C		64,130
Lottery Fund	64,130	
Currans Fashion Foundations		15,212
Health	15,172	
Social Services and Housing	40	
Currie, J		20,369
Social Services and Housing	20,369	
Cutler, Dr B S		14,008
Social Services and Housing	14,008	
Cypress Child Centre		34,304
Social Services and Housing	34,304	
Cythera Transition House		87,056
Social Services and Housing	87,056	
D B R Housing Society		57,529
Health	57,529	
D C Optical		27,873
Social Services and Housing	27,873	
Dahl, H		23,955
Social Services and Housing	23,955	
Dahl, M		13,753
Social Services and Housing	13,753	
Dahler, M		18,173
Social Services and Housing	18,173	
Dahlstrom, Dr D G		42,805
Attorney General	24,197	
Health	18,590	
Social Services and Housing	18	
Dahms, J		12,401
Social Services and Housing	12,401	
Dahms, L & Dahms, K		27,769
Social Services and Housing	27,769	
Daisy Daycare		11,249
Social Services and Housing	11,249	
Dakin, H		14,195
Social Services and Housing	14,195	
Dalbys Pharmacy Ltd		123,870
Health	123,870	
Dale, D		11,567
Social Services and Housing	11,567	
Dallas House Society		255,616
Health	225,813	
Social Services and Housing	29,803	
Dalmation Resources Ltd		10,000
Energy, Mines and Petroleum Resources	10,000	
Dalrymple, Dr J O		15,701
Social Services and Housing	15,701	
Damore & Associates Ltd, L J		25,000
Lottery Fund	25,000	
Dance Centre, The		64,421
Lottery Fund	64,421	
Dandelion Daycare		13,579
Social Services and Housing	13,579	
Dandy Lion Day Care Centre		30,362
Social Services and Housing	30,362	
Dania Home Society		673,252
Health	666,913	
Social Services and Housing	6,339	
Danielson, B & Danielson, K		10,280
Social Services and Housing	10,280	
Danielson, E		16,433
Social Services and Housing	16,433	

	Ministry $	Total $
Danielson, G		15,662
Social Services and Housing	15,662	
Danielson, J M		26,943
Health	5,641	
Social Services and Housing	21,302	
Dans Residence		11,036
Health	11,036	
Darin Court Group Home		217,044
Social Services and Housing	217,044	
Darley, Dr D		53,480
Health	53,480	
Dasmesh Punjabi Educational Association		27,366
Education	27,366	
Dave Pharmacy		32,859
Health	32,505	
Social Services and Housing	354	
Davidson, M		56,915
Social Services and Housing	56,915	
Davies Prescription Pharmacy Ltd		615,317
Health	590,041	
Social Services and Housing	25,276	
Davies, C		14,207
Social Services and Housing	14,207	
Davies, M		20,955
Social Services and Housing	20,955	
Davies, S		15,156
Social Services and Housing	15,156	
Davis, C		28,055
Attorney General	28,055	
Dawson Creek & District Hospital		23,644
Attorney General	114	
Health	22,630	
Social Services and Housing	900	
Dawson Creek & District Hospital Society		6,259,182
Health	6,259,182	
Dawson Creek Alcohol Service Program		119,380
Health	119,380	
Dawson Creek Daycare Society		14,110
Social Services and Housing	14,110	
Dawson Creek Motorcycle Association		73,355
Lottery Fund	73,355	
Dawson Creek Public Library Association		36,988
Tourism, Recreation and Culture	36,988	
Dawson Creek Ski & Recreation Association		88,004
Advanced Education and Job Training	504	
Lottery Fund	87,500	
Dawson Creek Society for Retarded Children		36,960
Social Services and Housing	36,960	
Dawson Creek Society for the Mentally Handicapped		542,488
Social Services and Housing	542,488	
Dawson Creek Society for the Mentally Retarded Residence		26,760
Social Services and Housing	26,760	
Dawson Creek 1988 Winter Games Society		638,318
Lottery Fund	638,318	
Day-Johnston, P		27,522
Social Services and Housing	27,522	
Dayupay, C		28,556
Social Services and Housing	28,556	
De Bosch Kemper, W		11,748
Health	11,748	
De Martino, Dr C		18,999
Health	18,999	
Dealey, C		12,028
Social Services and Housing	12,028	
Dean, Dr G S		21,283
Social Services and Housing	21,283	
Dean, R		28,948
Social Services and Housing	28,948	
Deatherage, Dr O G		54,554
Health	54,554	
Decker Management Ltd.		2,016,497
Health	2,016,497	
Decker Management Ltd — Sandringham		1,337,822
Health	1,337,822	
Dedelley, D		21,875
Social Services and Housing	21,875	
Dee Enterprises Ltd.		31,611
Social Services and Housing	31,611	
Delaware Resources Corp		70,000
Energy, Mines and Petroleum Resources	70,000	
Delmas Co-Op Pharmacy		13,499
Health	13,499	
Delta Association for the Handicapped		297,019
Social Services and Housing	297,019	
Delta Centennial Hospital Society		8,866,313
Health	8,866,313	
Delta Chamber of Commerce		24,173
Advanced Education and Job Training	14,673	
Economic Development	9,500	

	Ministry $	Total $
Delta Community Arts Council		10,360
Lottery Fund	10,360	
Delta Community Career & Living Society		1,716,069
Social Services and Housing	1,716,069	
Delta Family Services Society		507,086
Social Services and Housing	507,086	
Delta Funtime Centre		10,074
Social Services and Housing	10,074	
Delta Home Support Service Society		433,100
Health	353,232	
Social Services and Housing	79,868	
Delta Hospital		34,933
Social Services and Housing	34,933	
Delta Lodge		354,109
Health	286,066	
Social Services and Housing	68,043	
Delta Museum & Archives Society		10,170
Lottery Fund	10,170	
Delta Prescription Clinic		64,508
Health	63,119	
Social Services and Housing	1,389	
Delta Recycling Society		48,208
Advanced Education and Job Training	29,958	
Health	18,250	
Delta School District 37		45,807,180
Education	45,693,296	
Lottery Fund	3,000	
Social Services and Housing	110,884	
Delta School Readiness Program Society		95,594
Social Services and Housing	95,594	
Delta Youth Services & Crime Prevention Society		130,939
Attorney General	18,000	
Social Services and Housing	112,939	
Delta 1987 Summer Games Society		709,678
Lottery Fund	709,678	
Deltassist Society		328,454
Advanced Education and Job Training	10,000	
Health	21,500	
Social Services and Housing	296,954	
Delves Group Home, The		39,600
Social Services and Housing	39,600	
Demmery, P A		29,202
Social Services and Housing	29,202	
Demontigny, Dr P		11,594
Attorney General	11,579	
Social Services and Housing	15	
Dencraft Sales Ltd.		11,444
Advanced Education and Job Training	6,944	
Economic Development	4,500	
Dengarry Professional Services Ltd		470,771
Social Services and Housing	470,771	
Denny Island Airport Society		43,000
Transportation and Highways	43,000	
Dental Care Program		18,780,428
Social Services and Housing	18,780,428	
Denyer, D		44,043
Social Services and Housing	44,043	
Dercole, K Dr		21,780
Health	21,780	
Deroche, D		12,331
Social Services and Housing	12,331	
Deschamps, L		37,630
Social Services and Housing	37,630	
Desharnais, A		34,128
Social Services and Housing	34,128	
Desjardins, S		18,102
Social Services and Housing	18,102	
Destination Tourism — Comox Valley		46,853
Lottery Fund	46,853	
Devaud Adult Day Care Centre, O		38,877
Health	38,877	
Devaud Residence, Olive		1,179,177
Health	1,172,030	
Social Services and Housing	7,147	
Devos, J		20,389
Social Services and Housing	20,389	
Devries, Dr A G		96,862
Attorney General	50,530	
Health	46,332	
Devries, F & Devries, M		60,741
Social Services and Housing	60,741	
Dew, M		43,122
Social Services and Housing	43,122	
Dhaliwal-Todd, G		39,963
Social Services and Housing	39,963	
Dial-A-Dietitian		43,247
Advanced Education and Job Training	847	
Health	42,400	
Diamond Drugs Ltd		242,013
Health	237,234	
Social Services and Housing	4,779	

	Ministry $	Total $
Dickenson Mines Ltd		75,000
Energy, Mines and Petroleum Resources	75,000	
Dickinson, Dr S		40,885
Health	40,885	
Dickson, Dr R		14,472
Health	14,472	
Die Co Ltd, J C		15,301
Advanced Education and Job Training	15,301	
Dilli Inc, Dr M		120,410
Health	120,410	
Diopita, J		25,581
Social Services and Housing	25,581	
Disabled Skiers Association of B C		17,300
Lottery Fund	17,300	
Disanto, S		44,164
Social Services and Housing	44,164	
Disco Drugs		77,331
Health	75,531	
Social Services and Housing	1,800	
Discovery Daycare		17,227
Social Services and Housing	17,227	
Discovery Foundation		2,207,592
Economic Development	2,207,592	
Discovery School Society		116,375
Education	116,375	
District of Abbotsford		3,941,945
Attorney General	1,470	
Economic Development	5,000	
Education	1,353,926	
Lottery Fund	18,177	
Revenue Sharing Fund	2,549,552	
Transportation and Highways	13,820	
District of Burnaby		24,269,670
Attorney General	24,004	
Economic Development	27,000	
Education	14,263,248	
Health	3,515,565	
Lottery Fund	208,000	
Revenue Sharing Fund	6,230,421	
Social Services and Housing	400	
Transportation and Highways	1,032	
District of Campbell River		3,630,405
Attorney General	6,989	
Economic Development	14,437	
Education	1,589,213	
Health	241,959	
Lottery Fund	80	
Municipal Affairs	1,774,851	
Social Services and Housing	1,161	
Transportation and Highways	1,715	
District of Central Saanich		3,209,270
Attorney General	1,710	
Education	1,466,934	
Revenue Sharing Fund	1,739,166	
Transportation and Highways	1,460	
District of Chetwynd		1,245,445
Attorney General	200,853	
Economic Development	1,000	
Education	148,522	
Lottery Fund	350,000	
Municipal Affairs	544,970	
Tourism, Recreation and Culture	100	
District of Chilliwack		8,527,760
Agriculture and Fisheries	8,000	
Attorney General	11,656	
Economic Development	2,500	
Education	4,671,202	
Lottery Fund	250,000	
Revenue Sharing Fund	3,319,836	
Transportation and Highways	264,566	
District of Coldstream		1,716,825
Education	815,303	
Lottery Fund	50,555	
Revenue Sharing Fund	850,967	
District of Coquitlam		10,062,147
Attorney General	11,300	
Education	6,856,336	
Lottery Fund	80	
Revenue Sharing Fund	3,188,124	
Transportation and Highways	6,307	
District of Delta		14,284,857
Attorney General	79,375	
Education	8,712,554	
Revenue Sharing Fund	5,492,510	
Social Services and Housing	418	
District of Elkford		986,244
Attorney General	853	
Education	221,187	
Revenue Sharing Fund	764,204	
District of Esquimalt		2,099,320
Attorney General	3,599	
Education	1,326,059	
Municipal Affairs	768,062	
Transportation and Highways	1,600	
District of Houston		627,333
Attorney General	1,557	
Education	248,099	
Lottery Fund	50,000	
Revenue Sharing Fund	274,162	
Transportation and Highways	53,515	
District of Hudsons Hope		390,553
Advanced Education and Job Training	16,050	
Attorney General	853	
Education	59,745	
Municipal Affairs	313,905	
District of Invermere		1,106,354
Attorney General	1,050	
Downtown Revitilization Account	865,314	
Education	235,979	
Social Services and Housing	230	
Transportation and Highways	3,781	
District of Kent		601,671
Agriculture and Fisheries	8,000	
Attorney General	1,971	
Education	320,225	
Revenue Sharing Fund	271,475	
District of Kitimat		1,898,966
Attorney General	4,425	
Economic Development	2,766	
Education	962,033	
Health	75,000	
Lottery Fund	156,873	
Revenue Sharing Fund	597,869	
Transportation and Highways	100,000	
District of Langley		9,994,323
Attorney General	8,180	
Economic Development	6,025	
Education	5,810,120	
Revenue Sharing Fund	4,169,998	
District of Logan Lake		776,386
Attorney General	2,034	
Education	204,262	
Lottery Fund	33,333	
Municipal Affairs	536,757	
District of Mackenzie		809,561
Attorney General	2,223	
Education	378,117	
Lottery Fund	3,913	
Revenue Sharing Fund	425,308	
District of Maple Ridge		9,457,410
Attorney General	15,767	
Economic Development	28,436	
Education	4,133,908	
Lottery Fund	87,827	
Revenue Sharing Fund	4,425,955	
Social Services and Housing	1,015	
Transportation and Highways	764,502	
District of Matsqui		12,690,290
Attorney General	80,299	
Economic Development	33,400	
Education	5,523,626	
Revenue Sharing Fund	7,030,511	
Social Services and Housing	454	
Transportation and Highways	22,000	
District of Metchosin		978,288
Attorney General	1,250	
Downtown Revitilization Account	362,604	
Education	408,974	
Transportation and Highways	205,460	
District of Mission		5,737,039
Attorney General	4,197	
Education	2,466,841	
Lottery Fund	200,000	
Revenue Sharing Fund	3,019,041	
Transportation and Highways	46,960	
District of New Hazelton		218,494
Advanced Education and Job Training	4,731	
Downtown Revitilization Account	169,266	
Education	44,497	
District of North Cowichan		4,166,043
Agriculture and Fisheries	8,000	
Attorney General	680	
Education	2,109,490	
Lottery Fund	442,500	
Revenue Sharing Fund	1,590,173	
Transportation and Highways	15,200	
District of North Saanich		1,815,451
Education	1,132,351	
Revenue Sharing Fund	681,481	
Transportation and Highways	1,619	

	Ministry $	Total $
District of North Vancouver		11,047,622
Advanced Education and Job Training	1,323	
Attorney General	27,394	
Education	8,204,677	
Revenue Sharing Fund	2,810,125	
Social Services and Housing	110	
Transportation and Highways	3,993	
District of Oak Bay		4,370,678
Attorney General	3,214	
Education	2,813,965	
Health	67,455	
Revenue Sharing Fund	1,481,816	
Transportation and Highways	4,228	
District of Peachland		1,294,638
Attorney General	853	
Education	462,901	
Lottery Fund	420,000	
Revenue Sharing Fund	410,884	
District of Pitt Meadows		1,569,036
Attorney General	853	
Education	886,948	
Revenue Sharing Fund	620,234	
Transportation and Highways	61,001	
District of Port Hardy		1,084,198
Attorney General	1,146	
Downtown Revitilization Account	15,129	
Economic Development	1,000	
Education	307,547	
Lottery Fund	9,820	
Municipal Affairs	744,580	
Transportation and Highways	4,976	
District of Powell River		3,282,711
Attorney General	3,182	
Education	2,464,320	
Health	100	
Municipal Affairs	784,428	
Transportation and Highways	30,681	
District of Richmond		22,016,074
Agriculture and Fisheries	5,648	
Attorney General	19,568	
Economic Development	11,568	
Education	11,099,557	
Health	2,536,330	
Lottery Fund	25,000	
Revenue Sharing Fund	8,301,720	
Social Services and Housing	13,881	
Transportation and Highways	2,802	
District of Saanich		18,478,927
Attorney General	19,676	
Education	11,014,742	
Finance and Corporate Relations	96,022	
Health	99,055	
Lottery Fund	108,333	
Revenue Sharing Fund	7,030,631	
Transportation and Highways	110,468	
District of Salmon Arm		3,468,788
Attorney General	2,298	
Economic Development	8,122	
Education	1,244,341	
Lottery Fund	133,334	
Municipal Affairs	1,827,734	
Transportation and Highways	252,959	
District of Sechelt		1,212,785
Advanced Education and Job Training	2,408	
Education	664,153	
Revenue Sharing Fund	367,224	
Transportation and Highways	179,000	
District of Spallumcheen		862,062
Education	423,133	
Revenue Sharing Fund	339,019	
Transportation and Highways	99,910	
District of Sparwood		1,231,830
Attorney General	853	
Economic Development	6,000	
Education	306,409	
Municipal Affairs	918,568	
District of Squamish		2,016,016
Attorney General	5,500	
Education	1,044,795	
Health	4,620	
Revenue Sharing Fund	961,101	
District of Stewart		253,061
Education	44,174	
Revenue Sharing Fund	208,887	
District of Summerland		1,741,573
Attorney General	2,515	
Economic Development	1,000	
Education	1,222,842	
Revenue Sharing Fund	459,618	
Transportation and Highways	55,598	
District of Surrey		35,799,928
Advanced Education and Job Training	5,570	
Attorney General	35,693	
Economic Development	25,000	
Education	18,618,491	
Health	29,376	
Lottery Fund	250,000	
Revenue Sharing Fund	16,583,942	
Social Services and Housing	2,806	
Transportation and Highways	249,050	
District of Tofino		187,215
Education	79,162	
Revenue Sharing Fund	93,053	
Transportation and Highways	15,000	
District of Tumbler Ridge		2,865,897
Attorney General	853	
Education	289,023	
Municipal Affairs	2,226,021	
Transportation and Highways	350,000	
District of Vanderhoof		880,555
Attorney General	853	
Economic Development	5,000	
Education	298,532	
Lottery Fund	52,500	
Revenue Sharing Fund	451,795	
Transportation and Highways	71,875	
District of West Vancouver		8,074,236
Attorney General	28,136	
Education	4,856,003	
Municipal Affairs	3,190,097	
District of Whistler		1,301,565
Advanced Education and Job Training	3,300	
Attorney General	2,813	
Economic Development	5,000	
Education	250,747	
Revenue Sharing Fund	1,039,055	
Social Services and Housing	650	
District 69 Association for the Disabled		110,007
Social Services and Housing	110,007	
District 69 Community Arts Council		76,026
Lottery Fund	76,026	
District 69 Historical Society		167,182
Lottery Fund	167,182	
District 69 Society of Organized Services		98,516
Attorney General	15,130	
Health	16,768	
Social Services and Housing	66,618	
Diversified Small Business Fund Ltd		1,050,000
Economic Development	1,050,000	
Dobbins, J C		10,948
Social Services and Housing	10,948	
Dockside Pharmacy		126,502
Health	125,143	
Social Services and Housing	1,359	
Dodsworth, F		197,216
Social Services and Housing	197,216	
Doe Investments Ltd		76,729
Health	76,729	
Dogwood Heritage Society of B C		46,156
Lottery Fund	46,156	
Dogwood Home Services		180,738
Social Services and Housing	180,738	
Dogwood Lodge		103,365
Social Services and Housing	103,365	
Dogwood Lodge (Burnaby)		2,739,250
Health	2,683,397	
Social Services and Housing	55,853	
Dogwood Lodge (Vancouver)		2,156,594
Health	2,156,594	
Dogwood Pavilion of Coquitlam Funding Society		97,500
Lottery Fund	97,500	
Doiron, C		24,471
Health	24,471	
Doiron, R & Doiron, P		14,045
Social Services and Housing	14,045	
Domaine Holdings Ltd		546,648
Advanced Education and Job Training	3,534	
Social Services and Housing	543,114	
Domco Foodservices Ltd		1,879,459
Attorney General	1,879,459	
Dompierre, Dr L		10,736
Health	10,736	
Donald, S & Donald, R		75,141
Social Services and Housing	75,141	
Donaldson Park Society, James		90,000
Lottery Fund	90,000	
Donaldson, B		37,504
Social Services and Housing	37,504	
Donaldsons Drug		180,743
Advanced Education and Job Training	2,064	
Health	176,692	
Social Services and Housing	1,987	

	Ministry $	Total $
Donex Pharmacy & Department Store		303,437
Health	298,093	
Social Services and Housing	5,344	
Donnelly, C		14,355
Social Services and Housing	14,355	
Donovan, D		50,619
Social Services and Housing	50,619	
Dorsett, M & Dorsett, R		15,179
Social Services and Housing	15,179	
Doucet, I & Doucet, J C		37,793
Social Services and Housing	37,793	
Douglas & Mcintyre Ltd		70,501
Lottery Fund	70,501	
Douglas College		24,428,784
Advanced Education and Job Training	24,314,844	
Attorney General	45,000	
Health	65,000	
Lottery Fund	720	
Social Services and Housing	3,220	
Douglas College Early Childhood Education Society		30,485
Social Services and Housing	30,485	
Douglas Park Community Association		18,871
Social Services and Housing	18,871	
Douglas Pharmacy		65,677
Health	65,677	
Douglas, A		22,114
Social Services and Housing	22,114	
Dove Transport		25,704
Social Services and Housing	25,704	
Dowe, F L		17,006
Social Services and Housing	17,006	
Dowhan, M		11,513
Attorney General	11,513	
Dowle, B		21,965
Health	11,465	
Social Services and Housing	10,500	
Downey Enterprises Ltd		985,348
Health	3,079	
Social Services and Housing	982,269	
Downs Enterprises Ltd		233,387
Health	164,511	
Social Services and Housing	68,876	
Downtown Blanshard Advisory Committee		160,017
Attorney General	26,220	
Social Services and Housing	133,797	
Downtown Community Clinic Pharmacy		65,833
Health	65,833	
Downtown Eastside Residence Association		25,000
Social Services and Housing	25,000	
Downtown Eastside Womens Centre		11,600
Advanced Education and Job Training	11,600	
Downtown Eastside Youth Activities		20,267
Social Services and Housing	20,267	
Downtown Revitalization Program		5,000,000
Lottery Fund	5,000,000	
Downtown Revitalization Program		274,597
Downtown Revitilization Account	274,597	
Doyle, J		31,145
Social Services and Housing	31,145	
Draper, J		28,348
Social Services and Housing	28,348	
Driscoll, D.		10,890
Social Services and Housing	10,890	
Drug Abuse Committee Travel		19,605
Health	19,605	
Drug Centre, The		124,348
Health	124,046	
Social Services and Housing	302	
Drugs Plus		62,743
Health	62,743	
Drysdale, Dr E R		45,056
Health	45,056	
Duclos, M		12,457
Social Services and Housing	12,457	
Duecks Daycare Centre		18,392
Social Services and Housing	18,392	
Duke of Edinburgh Awards		37,000
Education	37,000	
Duke Residence		256,120
Health	249,600	
Social Services and Housing	6,520	
Dula, A		19,560
Social Services and Housing	19,560	
Duncan & District Association for the Mentally Handicapped		592,556
Health	130,000	
Social Services and Housing	462,556	
Duncan & District Association for the Mentally Retarded		282,757
Social Services and Housing	282,757	
Duncan Christian School Association		255,244
Education	255,244	
Duncan Day Care Society, The		78,193
Advanced Education and Job Training	2,010	
Social Services and Housing	76,183	
Dundarave Terrace Pharmacy		115,563
Health	115,563	
Dunn, Dr P		30,976
Health	30,976	
Dunne, S		22,527
Social Services and Housing	22,527	
Dunrovin Park (1974) Society		710,127
Health	706,473	
Social Services and Housing	3,654	
Dunstan House Daycare		11,961
Social Services and Housing	11,961	
Dupuis, R		12,504
Social Services and Housing	12,504	
Durand Manor		13,310
Social Services and Housing	13,310	
Durand Special Care Society, Henry M		381,467
Health	381,467	
Durrs Green Acres		97,054
Health	12,749	
Social Services and Housing	84,305	
Dusch, J.		12,181
Social Services and Housing	12,181	
Dworkin-Pogson & Associates		83,873
Social Services and Housing	83,873	
Dycks Pharmacists		1,182,991
Attorney General	48	
Health	1,181,877	
Social Services and Housing	1,066	
Dyke, R		17,676
Social Services and Housing	17,676	
Eagle Bay Hall Society		13,437
Lottery Fund	13,437	
Eagle Drugs Ltd		85,069
Health	84,994	
Social Services and Housing	75	
Eagle Valley I D A Pharmacy Ltd		114,647
Health	114,377	
Social Services and Housing	270	
Eagleridge Daycare		13,613
Social Services and Housing	13,613	
Eakins & Associates		20,498
Health	20,498	
East Kootenay Community College		8,006,865
Advanced Education and Job Training	7,988,090	
Lottery Fund	128	
Social Services and Housing	18,647	
East Kootenay Mental Health Society		88,656
Advanced Education and Job Training	5,591	
Health	77,203	
Social Services and Housing	5,862	
East Kootenay Union Board of Health		264,034
Health	264,034	
East Sooke Community Association.		16,666
Lottery Fund	16,666	
East Vancouver Community Services Society		112,227
Social Services and Housing	112,227	
East Vancouver Montessori Day Care		27,120
Social Services and Housing	27,120	
Easton, M		22,255
Social Services and Housing	22,255	
Eaton Co Ltd, T, The		77,848
Advanced Education and Job Training	199	
Health	61,990	
Social Services and Housing	15,659	
Eatons Pharmacy Ltd		262,267
Health	262,267	
Eaves, Dr D.		98,687
Health	98,687	
Edam Performing Arts Society		11,200
Lottery Fund	11,200	
Ede, L & Ede, L		57,151
Social Services and Housing	57,151	
Eden Rest Home		959,303
Health	953,295	
Social Services and Housing	6,008	
Edenridge Day Care Centre		29,408
Social Services and Housing	29,408	
Edgar, D		24,638
Social Services and Housing	24,638	
Edka Investco Inc		13,095
Social Services and Housing	13,095	
Edmonds Pharmadrugs		174,213
Health	174,213	
Edmonds, Dr K		18,304
Health	18,304	

	Ministry $	Total $
Eduserv Inc		10,000
Education	10,000	
Edwards, W & Edwards, J		70,042
Social Services and Housing	70,042	
Eely, V.		29,114
Social Services and Housing	29,114	
Elder, W		37,182
Social Services and Housing	37,182	
Elders & Deacons of the Church of Christ		81,378
Education	81,378	
Eldrige, C		21,927
Social Services and Housing	21,927	
Electrical Industry Joint Training Committee		87,925
Advanced Education and Job Training	87,925	
Elgin Pharmacy		72,643
Health	72,643	
Elizabeth Rest Home		40,548
Health	33,826	
Social Services and Housing	6,722	
Elk Valley Home Support Society		175,434
Health	124,111	
Social Services and Housing	51,323	
Elkford & District Diagnostic & Treatment Centre Society		335,202
Health	335,202	
Elkford Chamber of Commerce		53,989
Advanced Education and Job Training	3,510	
Lottery Fund	50,479	
Elkroy Benevolent Society		46,618
Social Services and Housing	46,618	
Elks Purple Cross Fund, The		142,000
Health	142,000	
Ellis, Dr O F		59,368
Health	59,368	
Elsdon, I		77,925
Social Services and Housing	77,925	
Else, D.		13,668
Social Services and Housing	13,668	
Elterman, M F		36,473
Attorney General	32,240	
Health	3,960	
Social Services and Housing	273	
Embry, Dr A L		69,036
Health	69,036	
Emergency Assistance		137,341
Attorney General	137,341	
Emerson Optical		12,881
Social Services and Housing	12,881	
Emily Carr College of Art & Design		6,591,232
Advanced Education and Job Training	6,556,632	
B C Cultural Fund	34,600	
Emmas		57,824
Social Services and Housing	57,824	
Enderby & District Homemakers Society		190,775
Health	190,775	
Enderby & District Museum Society		28,194
Lottery Fund	28,194	
Enderby Evangelical Chapel		130,353
Education	130,353	
Endicott Centre		109,334
Health	109,334	
Eng, S		19,151
Social Services and Housing	19,151	
England & Associates, G D M		11,935
Attorney General	11,935	
English Manor Rest Home (1978)		199,713
Health	116,740	
Social Services and Housing	82,973	
Enid Guest Home		12,840
Health	6,832	
Social Services and Housing	6,008	
Epilepsy & Parkinsons Centre		13,993
Health	11,750	
Lottery Fund	2,243	
Equalization Grant Payments		7,794,986
Advanced Education and Job Training	7,794,986	
Equinox Resources Ltd		50,000
Energy, Mines and Petroleum Resources	50,000	
Equity Silver Mines Ltd		50,000
Energy, Mines and Petroleum Resources	50,000	
Erickson, G		65,541
Social Services and Housing	65,541	
Ericksons Artificial Eyes Ltd		52,295
Health	52,295	
Erikson, I C		25,008
Social Services and Housing	25,008	
Esquimalt Neighbourhood House Society		66,164
Social Services and Housing	66,164	
Esquimalt Parks & Recreation Commission		50,048
Lottery Fund	50,000	
Social Services and Housing	48	
Esso Minerals Canada		200,000
Energy, Mines and Petroleum Resources	200,000	
Esterreicher, E		53,468
Social Services and Housing	53,468	
Estevan Pharmacy		176,140
Health	176,140	
Euler, S		11,462
Social Services and Housing	11,462	
Evangelical Education Society		136,614
Education	136,614	
Evans, J I		23,760
Social Services and Housing	23,760	
Evans, P M		10,426
Social Services and Housing	10,426	
Everett Rest Home		89,651
Health	83,643	
Social Services and Housing	6,008	
Everett, G		12,480
Attorney General	12,480	
Evergreen Baptist Home		1,873,234
Health	1,867,226	
Social Services and Housing	6,008	
Evergreen Independent School Society		19,454
Education	19,454	
Evergreen Pharmacy		153,445
Health	152,651	
Social Services and Housing	794	
Ewing, V		11,056
Health	11,056	
Ewos of Canada Ltd		12,083
Advanced Education and Job Training	12,083	
Excelsior Hog Farm		10,503
Agriculture and Fisheries	10,503	
Exclusively Yours Mastectomy Boutique		96,777
Health	96,578	
Social Services and Housing	199	
Executive Strategies		10,000
Lottery Fund	10,000	
Extendicare Health Services Inc		1,239,622
Health	1,234,616	
Social Services and Housing	5,006	
Extra Foods		59,137
Social Services and Housing	59,137	
Eye Masters Ltd		11,894
Social Services and Housing	11,894	
Eyolfsons Pharmacy Ltd		132,290
Health	132,290	
Eze Rent-It Centre Ltd		10,584
Advanced Education and Job Training	10,584	
Fair Haven United Church Home Burnaby		261,448
Health	255,440	
Social Services and Housing	6,008	
Fair Haven United Church Home, The		677,661
Health	667,219	
Social Services and Housing	10,442	
Fairfield Early Childhood Centre		22,168
Social Services and Housing	22,168	
Fairfield Health Centre Pharmacy		15,401
Health	15,401	
Fairfield Homecare Services Society		477,000
Health	471,248	
Social Services and Housing	5,752	
Fairfield Minerals Ltd		20,000
Energy, Mines and Petroleum Resources	20,000	
Fairfield Out of School Care		14,495
Social Services and Housing	14,495	
Fairfield Pharmacy		299,805
Health	299,716	
Social Services and Housing	89	
Fairmont Hot Springs Resort Ltd		11,000
Transportation and Highways	11,000	
Fairway Drug Mart		108,822
Health	108,528	
Social Services and Housing	294	
Fairway Place		30,009
Social Services and Housing	30,009	
Falconbridge Ltd		50,000
Energy, Mines and Petroleum Resources	50,000	
Falk, E		10,678
Social Services and Housing	10,678	
Falk, S		13,373
Social Services and Housing	13,373	
Falkins Mcintosh Reed & Stenhouse		1,342,726
Advanced Education and Job Training	672,174	
Education	670,552	
Falkland & District Community Association		17,650
Social Services and Housing	17,650	
Falkland Fellowship Centre		72,000
Lottery Fund	72,000	

	Ministry $	Total $
Falkland-Westwold Television Society		36,000
Lottery Fund	36,000	
False Creek Child Care		19,855
Social Services and Housing	19,855	
False Creek Recreation Association		12,267
Social Services and Housing	12,267	
False Creek Residence		432,998
Health	432,998	
Family & Childrens Services of the Durham Region		11,327
Social Services and Housing	11,327	
Family Drugs		118,957
Health	117,764	
Social Services and Housing	1,193	
Family Home, The		18,804
Social Services and Housing	18,804	
Family Project Society		494,356
Social Services and Housing	494,356	
Family Services of Greater Vancouver		761,156
Attorney General	1,000	
Social Services and Housing	760,156	
Fargo Resources Ltd		60,000
Energy, Mines and Petroleum Resources	60,000	
Farrally, V		19,417
Health	19,417	
Farrell, E		106,749
Social Services and Housing	106,749	
Farup, T		23,805
Social Services and Housing	23,805	
Fashion Foundations		59,461
Health	58,742	
Social Services and Housing	719	
Fast, Dr D		35,646
Health	35,646	
Fawdrey, S		19,800
Health	19,800	
Fay, Dr P J		17,450
Health	17,420	
Social Services and Housing	30	
Fearing Super Drugs		11,563
Health	11,563	
Featherstone, P		84,771
Health	84,771	
Federal Business Development Bank		103,500
Advanced Education and Job Training	50,000	
Economic Development	53,500	
Federation Des Franco-Colombiens		10,000
B C Cultural Fund	10,000	
Federation of B C Writers		53,023
Lottery Fund	53,023	
Federation of Independent School Association		90,000
Education	90,000	
Federation of Law Societies of Canada		11,477
Attorney General	11,477	
Federation of Mountain Clubs of B C		235,229
Lottery Fund	235,229	
Fellburn Fellowship Society		25,387
Lottery Fund	25,387	
Fellowship of Regular Baptist Churches		74,045
Attorney General	74,045	
Fenner, M		32,157
Social Services and Housing	32,157	
Fenton, H		49,666
Social Services and Housing	49,666	
Ferguson, Dr M B		55,867
Health	55,867	
Fernie & District Arts Council		109,520
Lottery Fund	109,520	
Fernie & District Chamber of Commerce		267,391
Advanced Education and Job Training	4,591	
Economic Development	4,500	
Lottery Fund	258,300	
Fernie & District Home Support Society		262,904
Health	235,783	
Social Services and Housing	27,121	
Fernie District Hospital Society		2,903,152
Health	2,903,152	
Fernie Family Centre		127,500
Lottery Fund	127,500	
Fernie Public Library Association		19,758
Lottery Fund	19,758	
Fernie School District 1		11,929,645
Education	11,919,776	
Lottery Fund	3,000	
Social Services and Housing	6,869	
Fernie 1987 Winter Games Society		27,000
Lottery Fund	27,000	
Fernwood Community Centre		77,186
Social Services and Housing	77,186	
Fernwood Home Support Services		735,904
Health	703,793	
Social Services and Housing	32,111	
Fernwood House Society		220,369
Social Services and Housing	220,369	
Ferster, H		16,983
Social Services and Housing	16,983	
Festival Concert Society		34,500
Lottery Fund	34,500	
Festival of the Written Arts		11,500
Lottery Fund	11,500	
Fhaler, S		12,374
Social Services and Housing	12,374	
Fibiger, Dr H P		83,848
Health	83,848	
Fields Stores Ltd		34,549
Advanced Education and Job Training	1,917	
Social Services and Housing	32,632	
Fifth Avenue Pharmacy Ltd		181,352
Health	180,808	
Social Services and Housing	544	
Film Development Society of B C		2,000,000
Lottery Fund	2,000,000	
Findlay, B		20,457
Social Services and Housing	20,457	
Fink, E.		23,253
Social Services and Housing	23,253	
Finlandia Consultant Pharmacy		288,798
Health	288,142	
Social Services and Housing	656	
Finn-Est International Inc		20,000
Advanced Education and Job Training	20,000	
Finnegan, Dr W T		27,154
Advanced Education and Job Training	1,117	
Social Services and Housing	26,037	
Finning Power Products		11,494
Advanced Education and Job Training	11,494	
Finnish Canadian Rest Home		444,080
Health	439,754	
Social Services and Housing	4,326	
Finnish Manor		858,701
Health	852,693	
Social Services and Housing	6,008	
Fir Acres Estate		131,608
Social Services and Housing	131,608	
Fir Park Village		1,228,992
Health	1,205,758	
Social Services and Housing	23,234	
Fir Park Village Adult Day Care		71,295
Health	71,295	
Firehall Theatre Society		61,840
Lottery Fund	61,840	
First Baptist Church of Quesnel		14,669
Education	14,669	
First Memorial Services Ltd		20,597
Social Services and Housing	20,597	
First Mennonite Church Society for the Mentally Handicapped		198,620
Social Services and Housing	198,620	
Fischer, C		13,581
Social Services and Housing	13,581	
Fisher, K		15,996
Social Services and Housing	15,996	
Fisheries Council of B C		66,700
Advanced Education and Job Training	5,500	
Economic Development	61,200	
Fishers Drug Store		179,573
Health	179,465	
Social Services and Housing	108	
Fishley, A		21,502
Social Services and Housing	21,502	
Fitz, H		27,331
Health	27,331	
Fitzgerald, D		12,017
Social Services and Housing	12,017	
Fleck Bros		27,598
Social Services and Housing	27,598	
Flekke, B		22,013
Social Services and Housing	22,013	
Fleming Rest Home		280,526
Health	268,428	
Social Services and Housing	12,098	
Fletcher Restoration Society, J B		20,506
Lottery Fund	20,506	
Fletcher, Dr K A H		12,041
Attorney General	60	
Health	11,949	
Social Services and Housing	32	
Focus Optical		16,981
Social Services and Housing	16,981	

	Ministry $	Total $
Fogarty, R		16,813
Social Services and Housing	16,813	
Fokuhl, C.		54,736
Social Services and Housing	54,736	
Follower Boarding Home		103,547
Social Services and Housing	103,547	
Fontaine, C		33,343
Social Services and Housing	33,343	
Ford, E.		32,933
Advanced Education and Job Training	123	
Social Services and Housing	32,810	
Forest Industrial Relations Ltd		37,788
Advanced Education and Job Training	37,788	
Forintek Canada Corp		1,466,240
Economic Development	16,240	
Forests and Lands	1,450,000	
Forrest, Dr R D		10,723
Health	10,723	
Forster, D & Forster, H		19,748
Social Services and Housing	19,748	
Forsyth, B		22,963
Social Services and Housing	22,963	
Fort Alcohol & Drug Society		62,691
Health	62,691	
Fort Fraser Community Hall Society		138,650
Lottery Fund	138,650	
Fort Langley Chamber of Commerce		52,089
Advanced Education and Job Training	5,618	
Lottery Fund	46,471	
Fort Langley Drugs		115,345
Health	114,770	
Social Services and Housing	575	
Fort Motor Hotel		43,485
Social Services and Housing	43,485	
Fort Nelson Drug Store (1971) Ltd		32,579
Health	32,554	
Social Services and Housing	25	
Fort Nelson Hospital Society		1,785,843
Health	1,785,843	
Fort Nelson Mens Hostel		10,080
Social Services and Housing	10,080	
Fort Nelson Public Library Association		13,480
Lottery Fund	13,480	
Fort Nelson School District 81		5,087,688
Education	5,023,296	
Health	19,500	
Lottery Fund	3,000	
Social Services and Housing	41,892	
Fort Nelson-Liard Native Friendship Society		32,728
Attorney General	2,225	
First Citizens' Fund	13,106	
Social Services and Housing	17,397	
Fort St James Chamber of Commerce		64,772
Advanced Education and Job Training	3,312	
Lottery Fund	61,460	
Fort St James Ski Club		103,160
Lottery Fund	103,160	
Fort St John & District Chamber of Commerce		15,963
Advanced Education and Job Training	6,963	
Economic Development	9,000	
Fort St John & District Hospital Society		6,066,330
Health	6,066,330	
Fort St John Association for the Mentally Handicapped		476,747
Advanced Education and Job Training	336	
Health	70,453	
Social Services and Housing	405,958	
Fort St John Friendship Society		44,920
Advanced Education and Job Training	1,666	
First Citizens' Fund	20,940	
Social Services and Housing	22,314	
Fort St John General Hospital		35,023
Health	34,435	
Social Services and Housing	588	
Fort St John Life Line Society		32,416
Attorney General	32,416	
Fort St John Public Library Association		23,336
Lottery Fund	23,336	
Foster Foundation Society, David		10,000
Lottery Fund	10,000	
Foster Home Program & Child-In-Care		25,784,127
Social Services and Housing	25,784,127	
Foster Shoe Corp Ltd		15,279
Health	114	
Social Services and Housing	15,165	
Foul Bay Lodge		112,977
Health	80,038	
Social Services and Housing	32,939	
Four All Seasons Retirement Lodge		272,940
Health	267,439	
Social Services and Housing	5,501	
Four Seasons Guest Lodge		155,684
Health	89,711	
Social Services and Housing	65,973	
Fournier, A & Fournier, E.		66,831
Social Services and Housing	66,831	
Fournier, E.		14,818
Social Services and Housing	14,818	
Foursquare Gospel Church of Canada		60,729
Attorney General	60,729	
Fox Medical Research Foundation, Terry		796,656
Economic Development	796,656	
Foyer Maillard		220,751
Health	219,277	
Social Services and Housing	1,474	
Framst & Viens Farm		16,312
Agriculture and Fisheries	16,312	
Franchino, G & Kondra, D.		17,857
Social Services and Housing	17,857	
Franciscan Sisters Day Care		10,482
Social Services and Housing	10,482	
Frank, D & Whitty, E		326,368
Social Services and Housing	326,368	
Fransblow, Dr P P		18,110
Social Services and Housing	18,110	
Frantsen, E		11,638
Agriculture and Fisheries	11,638	
Fraser Academy Association		224,647
Education	221,647	
Social Services and Housing	3,000	
Fraser Canyon Hospital Association		2,037,358
Health	2,037,358	
Fraser Cheam Home Support Services Society		1,085,405
Advanced Education and Job Training	903	
Health	1,082,411	
Social Services and Housing	2,091	
Fraser Correctional Resources Society		55,344
Advanced Education and Job Training	5,754	
Attorney General	49,590	
Fraser Delta Family Services Society		147,604
Social Services and Housing	147,604	
Fraser Drugs		350,567
Health	350,567	
Fraser House Society		226,048
Health	190,279	
Social Services and Housing	35,769	
Fraser Lake & District Health Society		251,982
Health	251,982	
Fraser Lake Community Society & Crisis Line		25,537
Health	25,537	
Fraser Pharmacy		104,722
Health	104,722	
Fraser Regional Justice Initiatives Association		12,879
Attorney General	12,879	
Fraser River Harbour Commission		48,305
Environment and Parks	48,305	
Fraser Valley Alcoholism Society		694,239
Health	694,239	
Fraser Valley College		14,199,537
Advanced Education and Job Training	14,191,148	
Lottery Fund	1,154	
Social Services and Housing	7,235	
Fraser Valley Regional Library		811,048
Lottery Fund	811,048	
Fraser Valley Society for Children With Learning Disabilities		110,127
Education	110,127	
Fraser Valley Strawberry Growers Association		31,207
Agriculture and Fisheries	10,515	
Farm Products Industry Improvement	20,692	
Fraser-Burrard Hospital Society		18,231
Health	15,000	
Social Services and Housing	3,231	
Fraser-Burrard Hospital Society (Eagle Ridge)		33,333
Health	33,333	
Fraser-Burrard Hospital Society (Royal Columbian)		80,640,316
Health	80,640,316	
Fraser-Fort George Museum Society		13,513
B C Cultural Fund	10,000	
Lottery Fund	3,513	
Fraser, Dr L		10,120
Social Services and Housing	10,120	
Fraser, T & Fraser, D		37,757
Social Services and Housing	37,757	
Fraserside Community Services Society		251,983
Advanced Education and Job Training	8,141	
Health	109,138	
Social Services and Housing	134,704	
Fraserview Intermediate Care Lodge Co Ltd		664,157
Health	660,627	
Social Services and Housing	3,530	
Frayling, L		39,384
Social Services and Housing	39,384	

	Ministry $	Total $
Freds Pharmacy Ltd		687,745
Health	684,468	
Social Services and Housing	3,277	
Free Methodist Church Daycare Centre		51,779
Social Services and Housing	51,779	
Freedman Shoes Ltd		11,595
Social Services and Housing	11,595	
Freegold Recovery Inc		30,000
Energy, Mines and Petroleum Resources	30,000	
Freeman, L & Freeman, T		10,760
Social Services and Housing	10,760	
Freeman, L		26,149
Social Services and Housing	26,149	
Freeman, R		18,755
Attorney General	18,755	
Frei, K		52,791
Social Services and Housing	52,791	
Fremlin Emergency Home Co Ltd		209,391
Social Services and Housing	209,391	
Fremmerlid, D & Fremmerlid, R		18,920
Attorney General	18,920	
French Language Programs		301,762
Education	301,762	
Friedman, A		12,820
Health	12,820	
Friends of Barkerville Historical Society		202,426
Advanced Education and Job Training	1,401	
Lottery Fund	201,025	
Friends of Fort Steele Society		174,468
Lottery Fund	174,468	
Friends of the Schizophrenics Society		23,713
Advanced Education and Job Training	23,713	
Friends of Wells Gray Park		19,098
Lottery Fund	19,098	
Friendship House Association of Prince Rupert		15,000
First Citizens' Fund	15,000	
Friendship House Hostel		131,024
Social Services and Housing	131,024	
Friendship House Nursery School		68,799
Social Services and Housing	68,799	
Friesen, Dr W H		79,571
Health	79,571	
Front Street Pharmacy		37,128
Health	37,117	
Social Services and Housing	11	
Fruitvale Pharmacy Ltd		106,720
Advanced Education and Job Training	600	
Health	106,120	
Fry Society of B C, Elizabeth		1,876,946
Attorney General	405,879	
Health	59,312	
Social Services and Housing	1,411,755	
Fuentebella, A		62,948
Health	34,539	
Social Services and Housing	28,409	
Full Gospel Christian Fellowship of Prince George		28,122
Education	28,122	
Full-Life Service Society, The		551,477
Social Services and Housing	551,477	
Fuller, M		36,524
Social Services and Housing	36,524	
Fuller, Dr P		56,946
Health	56,946	
Fulton Centre, Margaret		156,406
Health	156,406	
Fung Livestock & Farming Inc		17,671
Agriculture and Fisheries	17,671	
Fung, Dr D A		51,670
Health	51,670	
Fung, Dr K K		12,967
Health	12,967	
Fus, N		41,093
Social Services and Housing	41,093	
Future Focus Optical		11,421
Health	135	
Social Services and Housing	11,286	
G T Publishing Services Ltd		47,700
Health	47,700	
Gabriola Island Homemakers Services		78,373
Health	75,823	
Social Services and Housing	2,550	
Gabriola Recreation Commission		100,049
Lottery Fund	100,049	
Gadd, K		14,470
Social Services and Housing	14,470	
Gaete, P		33,346
Social Services and Housing	33,346	
Gagne, Dr A		46,074
Health	46,074	
Galambos, Dr M		13,728
Health	13,728	

	Ministry $	Total $
Galay, K		14,227
Social Services and Housing	14,227	
Galiano Parents Advisory Committee		30,000
Lottery Fund	30,000	
Galiano Rod & Gun Club		13,613
Lottery Fund	13,613	
Gallaudet College		153,476
Advanced Education and Job Training	153,476	
Galloway Ellis Drugs (1965) Ltd		107,011
Health	107,011	
Ganges Educational Society		20,510
Education	20,510	
Gants Pharmacy		338,251
Advanced Education and Job Training	1,167	
Health	337,084	
Garden Manor Intermediate Care Home (1984) Ltd		152,995
Health	152,995	
Garden Manor Rest Home		233,363
Health	233,363	
Gardner Manor		47,209
Social Services and Housing	47,209	
Gardner, Dr W		117,585
Health	117,585	
Gardom Lake Rest Home		103,322
Health	103,322	
Gariepy, D		10,610
Social Services and Housing	10,610	
Garlane Pharmacy		960,489
Advanced Education and Job Training	1,800	
Health	952,435	
Social Services and Housing	6,254	
Garlane Prescriptions		119,045
Health	118,970	
Social Services and Housing	75	
Garthe, G.		34,664
Social Services and Housing	34,664	
Gateway Farm Society		105,293
Social Services and Housing	105,293	
Gateway House Society		959,238
Lottery Fund	100,000	
Social Services and Housing	859,238	
Gaumont Residence		106,915
Health	67,774	
Social Services and Housing	39,141	
Gaumont, D G		12,987
Social Services and Housing	12,987	
Gauthier, M		27,112
Social Services and Housing	27,112	
Gauvin, J		11,766
Social Services and Housing	11,766	
Gavel, S E		36,063
Health	36,063	
Gawthrop, Dr P C		22,430
Health	22,430	
Gear, M G		31,605
Health	16,207	
Social Services and Housing	15,398	
Geary & McKinney		90,052
Social Services and Housing	90,052	
Gedak, Dr G K		19,792
Social Services and Housing	19,792	
Geddes Resources Ltd		60,000
Energy, Mines and Petroleum Resources	60,000	
Geddes, P		21,150
Social Services and Housing	21,150	
Gehring, R		20,662
Social Services and Housing	20,662	
Gelou Farms Ltd		40,000
Agriculture and Fisheries	40,000	
General Sea Harvest Corp		14,199
Advanced Education and Job Training	14,199	
Generation II Orthotics Inc		19,656
Social Services and Housing	19,656	
Gent, F		32,417
Social Services and Housing	32,417	
Geostar Mining Corp		10,000
Energy, Mines and Petroleum Resources	10,000	
German Canadian Benevolent Society Home		1,958,370
Health	1,941,560	
Social Services and Housing	16,810	
German-Canadian Congress National Conference		10,000
Lottery Fund	10,000	
Gerow, R		22,500
Lottery Fund	22,500	
Gervasio, L A		20,755
Social Services and Housing	20,755	
Get-Away Enterprises Inc		19,305
Advanced Education and Job Training	19,305	
Getz, R & Getz, C		28,457
Social Services and Housing	28,457	

	Ministry $	Total $
Ghaed, Dr M A		10,400
Health	10,400	
Gibb, W J		30,000
Attorney General	30,000	
Gibsons & District Chamber of Commerce		10,897
Advanced Education and Job Training	5,397	
Economic Development	5,500	
Giebelhaus, M		13,179
Livestock Protection Account	68	
Social Services and Housing	13,111	
Giesbrecht, K		24,854
Agriculture and Fisheries	4,023	
Social Services and Housing	20,831	
Gignac, J & Gignac, Y		55,471
Social Services and Housing	55,471	
Gilbert, A		12,187
Social Services and Housing	12,187	
Giles, Dr L		18,593
Health	18,216	
Social Services and Housing	377	
Gilks, S		28,800
Social Services and Housing	28,800	
Gill, S		35,948
Social Services and Housing	35,948	
Gillespie, R		22,320
Social Services and Housing	22,320	
Gingell, C		66,641
Health	66,641	
Gingerbread Playschool		33,859
Social Services and Housing	33,859	
Ginter, S		18,842
Health	11,365	
Social Services and Housing	7,477	
Girl Guides of Canada B C Council		23,838
Advanced Education and Job Training	1,368	
Lottery Fund	22,260	
Social Services and Housing	210	
Girling Prosthetics Clinic Ltd		35,018
Health	35,018	
Giscome Portage Historical Society		83,333
Lottery Fund	83,333	
Gitksan Wet-Suwet-En Education Society		60,216
Social Services and Housing	60,216	
Gittens, C		26,660
Social Services and Housing	26,660	
Glacier View Lodge		1,234,712
Health	1,234,712	
Glacier View Lodge Adult Day Care		61,460
Health	61,460	
Glackman, Dr W		54,784
Health	54,784	
Glad Tidings Fellowship — Chilliwack		81,187
Education	81,187	
Gladysz Farms Ltd		18,158
Agriculture and Fisheries	18,158	
Glen Brae Private Hospital (1974) Ltd		282,807
Health	282,807	
Glen Hospital Inc		1,578,109
Health	1,578,109	
Glen Hospital Ltd		54,623
Social Services and Housing	54,623	
Glenaird Hotel Ltd		12,325
Social Services and Housing	12,325	
Glenayre Learning Centre (1987) Ltd		120,498
Education	9,003	
Social Services and Housing	111,495	
Glenayre Learning Centre Ltd		135,676
Social Services and Housing	135,676	
Glendale Lodge Society		16,768,135
Health	16,768,135	
Glenhaven Memorial Chapel Ltd		75,766
Social Services and Housing	75,766	
Glenlyon-Norfolk School Society		733,048
Education	732,048	
Provincial Secretary and Government Services	1,000	
Glenmore Irrigation District		17,050
Municipal Affairs	17,050	
Glenwood Home		130,548
Health	130,548	
Godfrey, T K		24,895
Social Services and Housing	24,895	
Godsell, Dr S		27,192
Health	27,192	
Gold Bridge Community Club		15,833
Lottery Fund	15,833	
Gold River Chamber of Commerce		34,905
Advanced Education and Job Training	3,072	
Lottery Fund	31,833	
Gold River Golf Club		73,333
Lottery Fund	73,333	
Gold River Health Clinic Society		202,578
Health	202,578	
Gold Ventures Ltd		20,000
Energy, Mines and Petroleum Resources	20,000	
Golden & District Chamber of Commerce		31,191
Advanced Education and Job Training	7,441	
Economic Development	3,750	
Tourism, Recreation and Culture	20,000	
Golden & District General Hospital Society		1,874,715
Health	1,874,715	
Golden & District Home Support Society		141,526
Health	136,635	
Social Services and Housing	4,891	
Golden Association for Mentally Handicapped People		11,833
Social Services and Housing	11,833	
Golden Child Care Society		10,214
Social Services and Housing	10,214	
Golden Community Resources Society		56,633
Attorney General	2,400	
Social Services and Housing	54,233	
Golden Drugmart Ltd		125,293
Health	124,808	
Social Services and Housing	485	
Golden Ears Retirement Centre, The		423,421
Health	423,421	
Golden School District 18		4,648,345
Education	4,624,600	
Lottery Fund	3,000	
Social Services and Housing	20,745	
Golden Softball Association		21,775
Lottery Fund	21,775	
Golden Valley Processors Inc		14,912
Agriculture and Fisheries	14,912	
Golden, Dr R		114,985
Health	114,985	
Golding, S L		13,706
Health	13,706	
Gong Pharmacy Ltd		96,564
Health	96,556	
Social Services and Housing	8	
Gonzales Pharmacy 1986 Ltd		156,430
Health	151,517	
Social Services and Housing	4,913	
Good Shepherd Daycare		14,942
Social Services and Housing	14,942	
Good Shepherd Rest Home Ltd		107,877
Health	80,927	
Social Services and Housing	26,950	
Goodwill Enterprises for the Handicapped		63,252
Advanced Education and Job Training	63,002	
Social Services and Housing	250	
Goodwin, R & Daniels, E		52,359
Social Services and Housing	52,359	
Gordon House Ltd.		73,390
Health	73,390	
Gordon, J.		24,526
Social Services and Housing	24,526	
Gordon, K		34,463
Social Services and Housing	34,463	
Gordon, M.		16,650
Advanced Education and Job Training	10,000	
Lottery Fund	1,000	
Social Services and Housing	5,650	
Goresky, Dr W V		119,315
Health	119,315	
Gorge Road Hospital		130,068
Advanced Education and Job Training	3,600	
Social Services and Housing	126,468	
Gospel Chapel, The		15,613
Education	15,613	
Goyert, P		13,607
Attorney General	13,607	
Grace Lutheran Community Care		21,830
Social Services and Housing	21,830	
Grace Pharmacy Ltd		126,463
Health	126,463	
Graham, Dr D		114,700
Health	114,700	
Grand Forks & District Chamber of Commerce		10,411
Advanced Education and Job Training	6,411	
Economic Development	4,000	
Grand Forks & District Recreation Society		77,751
Lottery Fund	77,751	
Grand Forks & District Society for the Handicapped		73,375
Social Services and Housing	73,375	
Grand Forks Art Gallery		10,000
Lottery Fund	10,000	
Grand Forks Public Library Association		21,238
Lottery Fund	21,238	
Grand Forks School District 12		4,291,988
Education	4,253,289	
Lottery Fund	3,000	
Social Services and Housing	35,699	

	Ministry $	Total $
Grand Pharmacy		144,208
Health	143,873	
Social Services and Housing	335	
Grand Street Lodge		221,075
Health	211,249	
Social Services and Housing	9,826	
Grand-Vu Lodge Ltd		426,371
Health	408,787	
Social Services and Housing	17,584	
Grandview Care Home		265,798
Health	222,383	
Social Services and Housing	43,415	
Grandview Manor		366,949
Health	248,337	
Social Services and Housing	118,612	
Grandview Prescriptions		68,057
Health	67,211	
Social Services and Housing	846	
Grandview Terrace Childcare Center		98,099
Social Services and Housing	98,099	
Grandview Towers		1,067,424
Health	1,010,075	
Social Services and Housing	57,349	
Granges Exploration Ltd		60,000
Energy, Mines and Petroleum Resources	60,000	
Granisle Community Health Centre		211,106
Advanced Education and Job Training	30	
Health	211,076	
Granny Ys		10,345
Social Services and Housing	10,345	
Grant, F E		20,609
Health	20,609	
Granville Mall Optical Co Ltd		24,663
Social Services and Housing	24,663	
Graphic Arts Training Institute of B C		25,930
Advanced Education and Job Training	25,930	
Grass, B.		10,512
Social Services and Housing	10,512	
Gray, D		17,713
Social Services and Housing	17,713	
Gray, F		17,907
Social Services and Housing	17,907	
Gray, M		15,032
Social Services and Housing	15,032	
Greater Coquitlam Volunteer Bureau		21,158
Social Services and Housing	21,158	
Greater Prince George Visitors & Convention Bureau		84,609
Advanced Education and Job Training	17,327	
Lottery Fund	67,282	
Greater Vancouver Employment Strategy		141,320
Social Services and Housing	141,320	
Greater Vancouver International Film Festival Society		134,000
Lottery Fund	134,000	
Greater Vancouver Library Federation		1,551,280
Lottery Fund	1,551,280	
Greater Vancouver Mental Health Service Society		10,570,627
Attorney General	15,000	
Health	10,520,712	
Social Services and Housing	34,915	
Greater Vancouver Regional Hospital District		438,026
Health	438,026	
Greater Vernon Museum & Archives		12,000
B C Cultural Fund	12,000	
Greater Victoria Adult Day Care Centre Society		157,347
Health	157,347	
Greater Victoria Chamber of Commerce		13,000
Economic Development	13,000	
Greater Victoria Child & Family Counselling Association		291,198
Health	6,000	
Social Services and Housing	285,198	
Greater Victoria Citizens Advocacy Society		38,483
Advanced Education and Job Training	3,800	
Social Services and Housing	34,683	
Greater Victoria Citizens Counselling Centre		28,188
Health	28,188	
Greater Victoria Drug & Alcohol Rehabilitation Society		629,368
Health	629,368	
Greater Victoria Foster Parent Association Regional Council		27,658
Social Services and Housing	27,658	
Greater Victoria Hospital Society		155,378,440
Advanced Education and Job Training	8,063	
Attorney General	19,935	
Health	155,289,660	
Social Services and Housing	60,782	
Greater Victoria Hospital Society — Geriatric A & T		1,703,206
Health	1,703,206	
Greater Victoria Hospital Society — Intermediate Care		1,461,793
Health	1,461,793	
Greater Victoria Hospital Society — Prosthetic & Orthotic Services		25,283
Health	25,283	
Greater Victoria Nursery School		31,903
Social Services and Housing	31,903	
Greater Victoria Public Library		295,601
Lottery Fund	295,601	
Greater Victoria School District 61		49,324,119
Education	49,236,748	
Lottery Fund	3,000	
Social Services and Housing	84,371	
Greater Victoria Victim Services Society		30,000
Attorney General	30,000	
Greater Victoria Visitors & Convention Bureau		41,515
Economic Development	41,515	
Greater Victoria Volunteer Society		30,847
Social Services and Housing	30,847	
Greater Victoria 1994 Commonwealth Games		250,000
Lottery Fund	250,000	
Greek Orthodox Community of Kitimat-Terrace		16,333
Lottery Fund	16,333	
Green Gables Lodge		120,180
Health	85,125	
Social Services and Housing	35,055	
Green Memorial Home Society, Dr F W		692,540
Health	680,707	
Social Services and Housing	11,833	
Green Thumb Theatre for Young People		55,945
Health	945	
Lottery Fund	55,000	
Green, C		54,113
Social Services and Housing	54,113	
Green, H		11,508
Social Services and Housing	11,508	
Green, K		12,796
Social Services and Housing	12,796	
Green, L & Green, R		65,744
Social Services and Housing	65,744	
Green, L		17,901
Advanced Education and Job Training	185	
Social Services and Housing	17,716	
Greene, P & Greene, R.		63,614
Social Services and Housing	63,614	
Greenfield, A, Mrs		42,048
Social Services and Housing	42,048	
Greenhaven Guest Home		244,048
Health	225,666	
Social Services and Housing	18,382	
Greenhill Farms		41,876
Social Services and Housing	41,876	
Greenidge Place		70,627
Social Services and Housing	70,627	
Greenidge, E		105,894
Health	105,894	
Greenough, J		10,000
Provincial Secretary and Government Services	10,000	
Greenridge Place		95,455
Social Services and Housing	95,455	
Greenway Pharmacy		30,419
Health	30,419	
Greenwood & District Board of Trade		30,167
Advanced Education and Job Training	3,917	
Economic Development	2,250	
Lottery Fund	24,000	
Greenwood Community Association		99,080
Lottery Fund	99,080	
Greenwood Lodge		143,472
Health	118,150	
Social Services and Housing	25,322	
Greenwood, G		20,603
Social Services and Housing	20,603	
Greenwood, I & Greenwood, L		13,325
Social Services and Housing	13,325	
Greenwood, M A		10,568
Health	10,568	
Greenwoods		17,000
Health	17,000	
Grega, L		14,210
Health	14,210	
Gregoire, M B		12,177
Health	12,177	
Grevers Enterprises Ltd		50,158
Social Services and Housing	50,158	
Grewal, M		14,689
Social Services and Housing	14,689	
Greyhound Lines of Canada Ltd		219,425
Social Services and Housing	219,425	
Griffin, J		11,268
Social Services and Housing	11,268	

	Ministry $	Total $
Griffith, C		77,200
Social Services and Housing	77,200	
Griffiths, Dr P A		35,115
Attorney General	35,076	
Health	39	
Grimard, L		37,510
Social Services and Housing	37,510	
Groot, M & Groot, C		11,637
Agriculture and Fisheries	11,637	
Grootendorsts Flowerland Nursery Ltd		20,798
Agriculture and Fisheries	20,798	
Grosek Family Care Home		29,299
Health	17,282	
Social Services and Housing	12,017	
Group Care Services Inc		35,616
Health	21,095	
Social Services and Housing	14,521	
Grouse Mountain Tyee Ski Club		54,226
Lottery Fund	54,226	
Gryde, C		50,741
Social Services and Housing	50,741	
Guide-Outfitters Association of B C		10,000
Environment and Parks	10,000	
Guildford Gardens Daycare		22,343
Social Services and Housing	22,343	
Guildford Pharmacy		135,814
Health	135,572	
Social Services and Housing	242	
Gulf International Minerals Ltd		40,000
Energy, Mines and Petroleum Resources	40,000	
Gulf Islands Intermediate & Personal Care Society		617,138
Health	617,138	
Gulf Islands School District 64		4,086,281
Education	4,072,393	
Lottery Fund	2,975	
Social Services and Housing	10,913	
Gulf Islands Television Society		28,000
Lottery Fund	28,000	
Gunex Contracting		12,000
Lottery Fund	12,000	
Gunn, Dr C R		16,472
Attorney General	16,472	
Gunn, J		11,268
Social Services and Housing	11,268	
Gunsteel Resources Inc		40,000
Energy, Mines and Petroleum Resources	40,000	
Gusak, C		13,252
Social Services and Housing	13,252	
H A C Physical Handicapped Action Society		27,278
Health	27,278	
H J S W Advertising & Marketing		20,000
Lottery Fund	20,000	
Ha-Ho-Payuk Society		72,647
Advanced Education and Job Training	768	
Education	71,879	
Hadden, P		19,588
Social Services and Housing	19,588	
Hagen, L & Hagen, S		75,700
Social Services and Housing	75,700	
Hagen, S		22,074
Social Services and Housing	22,074	
Hagens Travel Service Ltd		17,622
Health	9,767	
Social Services and Housing	7,855	
Hager Limb & Brace (Kelowna) Ltd, Karl		40,401
Health	29,583	
Social Services and Housing	10,818	
Haladuick, S		25,167
Social Services and Housing	25,167	
Halcyon Community Home Society		382,335
Health	376,327	
Social Services and Housing	6,008	
Hale Optical Associates Ltd		39,655
Social Services and Housing	39,655	
Haley Park Revitalization Committee		66,666
Lottery Fund	66,666	
Hallberg, B		48,864
Social Services and Housing	48,864	
Halliday, Dr R		48,830
Health	48,830	
Halliwell, D L		15,236
Social Services and Housing	15,236	
Halltray Farms Ltd		10,689
Advanced Education and Job Training	69	
Agriculture and Fisheries	10,620	
Halpen, W		20,113
Social Services and Housing	20,113	
Halston-Depape, C		18,708
Social Services and Housing	18,708	
Halston, G		26,861
Social Services and Housing	26,861	
Halverson, R		12,504
Social Services and Housing	12,504	
Halversons Hostel Ltd		130,320
Social Services and Housing	130,320	
Hamaguchi, K		31,243
Social Services and Housing	31,243	
Hamilton, P		135,562
Advanced Education and Job Training	135,562	
Hammerton, A		23,853
Social Services and Housing	23,853	
Hammond, V		21,899
Social Services and Housing	21,899	
Hampton Court		240,938
Health	208,127	
Social Services and Housing	32,811	
Handicapped Resource Centre		100,672
Health	100,000	
Social Services and Housing	672	
Handicrafts by Homebound Handicapped Persons Society		41,521
Health	41,521	
Handlen, C		98,061
Health	98,061	
Haney Horsemen Association		16,652
Lottery Fund	16,652	
Haney Intermediate Care Centre		892,153
Health	886,432	
Social Services and Housing	5,721	
Haney Pharmacy		85,517
Health	85,408	
Social Services and Housing	109	
Haney-Pitt Meadows Christian School Association		169,396
Education	169,396	
Hannah, T		20,066
Social Services and Housing	20,066	
Hansen Canadian Trust Fund, Rick		5,426,894
Lottery Fund	5,426,894	
Hansen, K		23,083
Social Services and Housing	23,083	
Hanson, H		10,806
Health	10,806	
Happy Acres Family Day Care		16,699
Social Services and Housing	16,699	
Happy Life Centre Pre-School		33,396
Social Services and Housing	33,396	
Happy Tot Child Care Centre		19,525
Social Services and Housing	19,525	
Harbour Light Miracle Valley		336,415
Social Services and Housing	336,415	
Harbour Publishing Ltd		11,250
Lottery Fund	11,250	
Hardy View Lodge		631,224
Health	607,090	
Social Services and Housing	24,134	
Hardy View Lodge Adult Daycare		16,907
Health	16,907	
Hardy, D M		16,584
Social Services and Housing	16,584	
Harlow, M		55,431
Social Services and Housing	55,431	
Harmony Day Care Centre		33,502
Social Services and Housing	33,502	
Harmony Hall Rest Home		157,078
Health	157,078	
Haro Park Centre Society		2,739,217
Health	2,693,295	
Social Services and Housing	45,922	
Harris, D		241,585
Social Services and Housing	241,585	
Hart Drugmart Downtown		297,376
Health	289,578	
Social Services and Housing	7,798	
Hart House Rest Home		103,635
Health	103,635	
Hart, B.		29,219
Social Services and Housing	29,219	
Hart, D		31,880
Attorney General	31,880	
Hart, G & Hart, C		24,854
Social Services and Housing	24,854	
Hart, G		18,917
Social Services and Housing	18,917	
Hartfords Enterprises Ltd, F M		96,118
Health	96,118	
Hartland, C & Hartland, L		10,721
Social Services and Housing	10,721	
Harvest Drive Pharmacy		131,744
Health	131,604	
Social Services and Housing	140	
Harvest Tours		44,135
Lottery Fund	44,135	

	Ministry $	Total $
Harvey, M		39,932
Economic Development	2,205	
Social Services and Housing	37,727	
Harvie, C.		33,471
Health	33,471	
Harwood, Dr E		30,122
Health	30,122	
Hastings Medical Centre Pharmacy (1981) Ltd		263,428
Health	261,928	
Social Services and Housing	1,500	
Hastings Townsite Daycare Society		31,476
Social Services and Housing	31,476	
Hatfield Society		62,745
Attorney General	62,745	
Hatfield, T		15,780
Social Services and Housing	15,780	
Hathaway, D		11,060
Health	11,060	
Haven Guest Home Haney Ltd		421,539
Health	266,202	
Social Services and Housing	155,337	
Haven Hill Retirement Centre		1,220,689
Health	1,203,796	
Social Services and Housing	16,893	
Haven Place Guest Home		62,442
Health	41,938	
Social Services and Housing	20,504	
Haven, The		116,556
Social Services and Housing	116,556	
Hawkins, D		12,868
Social Services and Housing	12,868	
Hawthorne Lodge		2,016,192
Health	1,990,485	
Social Services and Housing	25,707	
Haydamack, D.		14,315
Health	4,908	
Social Services and Housing	9,407	
Hayden, Dr H		48,600
Health	48,600	
Hayes-Newington, J		15,428
Social Services and Housing	15,428	
Haymour, E		140,000
Finance and Corporate Relations	140,000	
Hayne, M		18,644
Social Services and Housing	18,644	
Hazelmere Greenhouses Ltd		40,000
Agriculture and Fisheries	40,000	
Hazelmere Lodge		415,230
Health	177,949	
Social Services and Housing	237,281	
Hazelton & Area Home Support Service		56,133
Health	44,988	
Social Services and Housing	11,145	
Health Care Services Transportation		3,130,293
Social Services and Housing	3,130,293	
Health Labour Relations Association of B C		85,495
Health	85,495	
Healthcare Pharmacy		417,238
Health	416,018	
Social Services and Housing	1,220	
Healthside Pharmacy		49,342
Health	49,276	
Social Services and Housing	66	
Hearing Aid Supplies		186,284
Advanced Education and Job Training	22,980	
Social Services and Housing	163,304	
Heaslip & Associates, A H		11,652
Social Services and Housing	11,652	
Heather House (1982) Ltd		150,157
Health	138,757	
Social Services and Housing	11,400	
Heatherbelle Rest Home		105,452
Health	93,769	
Social Services and Housing	11,683	
Hedley Community Recreation Association Commission		62,636
Lottery Fund	62,636	
Hegeman Home		67,048
Social Services and Housing	67,048	
Heiltsuk Tribal Council		13,864
Attorney General	3,564	
First Citizens' Fund	10,300	
Helens Grocery		14,693
Social Services and Housing	14,693	
Helgason, L.		23,870
Social Services and Housing	23,870	
Helin Fine Arts Inc		10,000
First Citizens' Fund	10,000	
Hellon, Dr C		93,339
Health	93,339	
Helmcken Memorial Hospital Society, Dr		904,440
Health	904,440	
Helping Hands Agency Ltd		391,217
Health	145,939	
Social Services and Housing	245,278	
Helping Hands Services Ltd		825,649
Advanced Education and Job Training	3,520	
Health	819,018	
Social Services and Housing	3,111	
Henderson, Dr H E		12,396
Health	12,396	
Henderson, R		40,505
Social Services and Housing	40,505	
Henny Penny Nursery School & Day Care Centre		13,827
Social Services and Housing	13,827	
Hensher, L		12,098
Social Services and Housing	12,098	
Herdman, Dr J P		25,622
Health	25,622	
Heritage Festival Society		23,000
Lottery Fund	23,000	
Hermanson, C		20,830
Social Services and Housing	20,830	
Hermosa Home		125,560
Health	96,158	
Social Services and Housing	29,402	
Herndl, P		51,052
Social Services and Housing	51,052	
Herndls College of Fashion, Phyllis		17,153
Advanced Education and Job Training	17,153	
Herrewynen, M		34,229
Social Services and Housing	34,229	
Hertco Kitchens Manufacturing Ltd		10,514
Advanced Education and Job Training	7,929	
Economic Development	2,499	
Lottery Fund	86	
Hertzman, Dr V O		14,623
Health	14,623	
Hesla, P		14,691
Advanced Education and Job Training	14,691	
Hewett Productions Ltd		2,841,551
Social Services and Housing	2,841,551	
Higenbottam, Dr J A		15,465
Health	15,465	
Higgins, Dr D		12,771
Social Services and Housing	12,771	
High Country Tourism Association		339,087
Tourism, Recreation and Culture	339,087	
Highland Lodge		500,872
Health	476,838	
Social Services and Housing	24,034	
Highland Meadows Daycare		25,209
Social Services and Housing	25,209	
Highland Properties		77,568
Social Services and Housing	77,568	
Highland Valley Copper		30,528
Advanced Education and Job Training	30,528	
Highland Valley Resources Ltd		30,000
Energy, Mines and Petroleum Resources	30,000	
Hill Ltd, D J		14,262
Agriculture and Fisheries	14,262	
Hill Villa Rest Home		59,508
Health	59,508	
Hill, D		14,244
Social Services and Housing	14,244	
Hill, F		56,670
Social Services and Housing	56,670	
Hillside Child Care Centre Ltd		24,574
Social Services and Housing	24,574	
Hillside House		64,185
Health	15,203	
Social Services and Housing	48,982	
Hillside Lodge Ltd		270,091
Health	204,741	
Social Services and Housing	65,350	
Hillside Rowing Club		15,049
Lottery Fund	15,049	
Hillstead, J		20,008
Social Services and Housing	20,008	
Hilsendager, V		12,005
Social Services and Housing	12,005	
Hilton Villa		1,135,142
Health	1,135,142	
Hinnen, M R		10,000
Finance and Corporate Relations	10,000	
Hixon & District Homemakers Society		41,422
Health	41,422	
Hobbit Hole Nursery School		38,017
Advanced Education and Job Training	2,324	
Social Services and Housing	35,693	
Hochster, M.		32,516
Health	32,516	

	Ministry $	Total $
Hodgson Orthotics Ltd		294,412
Advanced Education and Job Training	600	
Health	243,560	
Social Services and Housing	50,252	
Hodgson, J		24,659
Social Services and Housing	24,659	
Hoffart, M		27,644
Social Services and Housing	27,644	
Hoffman, J.		16,724
Social Services and Housing	16,724	
Hogbin, C & Hogbin, J		111,440
Social Services and Housing	111,440	
Holden, J		13,650
Social Services and Housing	13,650	
Holland, E.		14,621
Social Services and Housing	14,621	
Holland, N.		13,511
Social Services and Housing	13,511	
Holland, Dr R		49,694
Health	49,694	
Hollandia Greenhouses Ltd.		14,398
Advanced Education and Job Training	1,869	
Agriculture and Fisheries	12,529	
Holliday, Dr S		43,352
Health	43,352	
Hollyburn Pharmacy Ltd.		984,479
Health	984,479	
Holmes, G & Holmes, K		29,955
Social Services and Housing	29,955	
Holmes, N		14,488
Social Services and Housing	14,488	
Holy Family Hospital		9,149,018
Advanced Education and Job Training	2,125	
Health	9,096,015	
Social Services and Housing	50,878	
Home Owner Grants for Unorganized Districts		35,043,723
Education	35,043,723	
Home Support Association of B C		17,997
Health	17,997	
Home Support Joint Adjustment Committee		20,000
Advanced Education and Job Training	20,000	
Homer Society for the Handicapped, Garth		300,740
Advanced Education and Job Training	19,583	
Lottery Fund	15,375	
Social Services and Housing	265,782	
Homestake Mineral Development Co.		60,000
Energy, Mines and Petroleum Resources	60,000	
Honeymoon Bay Improvement District		40,000
Lottery Fund	40,000	
Hook Courtenay & Gail		12,735
Social Services and Housing	12,735	
Hooser, G		17,863
Health	17,264	
Social Services and Housing	599	
Hoover, C & Hoover, L.		36,475
Social Services and Housing	36,475	
Hopcott, R & Hopcott, F		14,005
Agriculture and Fisheries	14,005	
Hope & District Chamber of Commerce		20,532
Advanced Education and Job Training	15,282	
Economic Development	5,250	
Hope Association for the Mentally Retarded		37,986
Lottery Fund	83	
Social Services and Housing	37,903	
Hope Community Services Society		86,783
Health	800	
Social Services and Housing	85,983	
Hope School District 32		5,408,189
Education	5,360,019	
Lottery Fund	3,000	
Social Services and Housing	45,170	
Hope, C		93,454
Social Services and Housing	93,454	
Hopkins, C		28,864
Social Services and Housing	28,864	
Horbay, M		47,928
Social Services and Housing	47,928	
Horizon College		83,144
Advanced Education and Job Training	82,186	
Social Services and Housing	958	
Hornby & Denman Home Support Society		28,030
Health	25,629	
Social Services and Housing	2,401	
Hornby Island Educational Society		33,000
Lottery Fund	33,000	
Horner, J & Horner, V.		28,398
Social Services and Housing	28,398	
Horniblow, B.		18,820
Health	2,300	
Social Services and Housing	16,520	
Horse Council of B C		156,650
Agriculture and Fisheries	3,000	
Lottery Fund	152,650	
Provincial Secretary and Government Services	1,000	
Horsefly Earth Station Society		42,000
Lottery Fund	42,000	
Horsman & Son Ltd, E B		20,087
Advanced Education and Job Training	20,087	
Horton Donuts, Tim		23,738
Advanced Education and Job Training	23,738	
Horvat, E		56,491
Social Services and Housing	56,491	
Hosmer Heritage Society		113,486
Lottery Fund	113,486	
Hospitality Industry Education Advisory Committee		10,517
Advanced Education and Job Training	10,517	
Hotel Metropole		12,114
Social Services and Housing	12,114	
Hotel Regent		17,185
Social Services and Housing	17,185	
Hotz, Dr P B		86,140
Attorney General	86,140	
House of Concord		407,222
Health	407,060	
Social Services and Housing	162	
Houston Health Care Services Society		333,745
Health	333,745	
Houston Health Centre		44,728
Health	19,638	
Social Services and Housing	25,090	
Houston Homemaker Services		51,034
Health	51,034	
Houston Metal Corp		40,000
Energy, Mines and Petroleum Resources	40,000	
Howard Society of B C (P G), John, The		141,622
Advanced Education and Job Training	9,456	
Attorney General	132,166	
Howard Society of B C (Vernon), John, The		104,335
Attorney General	19,918	
Social Services and Housing	84,417	
Howard Society of B C, John, The		398,314
Attorney General	322,238	
Health	6,000	
Social Services and Housing	70,076	
Howard Society of Vancouver Island, John		342,006
Attorney General	327,075	
Health	14,931	
Howe & Associates, E		98,186
Social Services and Housing	98,186	
Howe Sound Home Support Service Society		153,637
Health	151,166	
Social Services and Housing	2,471	
Howe Sound Pharmacy		115,268
Health	113,685	
Social Services and Housing	1,583	
Howe Sound School District 48		9,219,968
Education	9,211,223	
Lottery Fund	3,000	
Social Services and Housing	5,745	
Hoy Barge Ltd, Doug		50,850
Transportation and Highways	50,850	
Hu, C		33,453
Social Services and Housing	33,453	
Huang, Dr G		37,136
Health	37,136	
Huber, J & Huber, P		20,604
Social Services and Housing	20,604	
Huber, M		39,007
Social Services and Housing	39,007	
Hubert, S		13,031
Health	6,527	
Social Services and Housing	6,504	
Hubs Pharmacy Co Ltd		10,344
Advanced Education and Job Training	3,177	
Health	6,592	
Social Services and Housing	575	
Hudlicky, I J		91,886
Health	91,886	
Hudnall, C		221,849
Health	3,249	
Social Services and Housing	218,600	
Hudson Out of School Care		19,073
Social Services and Housing	19,073	
Hudsons Hope Health Care Society		217,112
Health	217,112	
Hudsons Hope Medical Clinic		20,889
Health	20,889	
Huguenard, J		45,820
Social Services and Housing	45,820	
Huhn, D.		12,065
Attorney General	12,065	

	Ministry $	Total $
Humphrey, R		53,268
Social Services and Housing	53,268	
Hung-Tsunweihsiao, A		25,161
Health	25,161	
Hung, J		19,450
Social Services and Housing	19,450	
Hung, Dr J		52,182
Health	52,182	
Hunter, Dr J G		29,625
Attorney General	29,625	
Hunter, Dr K C		50,413
Health	50,413	
Hunter, M R		21,234
Attorney General	21,234	
Hurry, S		62,927
Social Services and Housing	62,927	
Hutchinson Enterprises Inc, B		44,944
Health	44,944	
Hycroft Guest Lodge		104,088
Health	88,774	
Social Services and Housing	15,314	
Hynes, M.		21,024
Social Services and Housing	21,024	
I C G Utilities (British Columbia) Ltd		12,400
Advanced Education and Job Training	12,400	
I C L Food Services Ltd		1,130,833
Attorney General	1,129,140	
Social Services and Housing	1,693	
I Care Daycare		11,205
Social Services and Housing	11,205	
I D S Management Ltd		324,654
Health	238,106	
Social Services and Housing	86,548	
I G A Foodliner		94,052
Advanced Education and Job Training	1,653	
Social Services and Housing	92,399	
I G F Metals Inc		30,000
Energy, Mines and Petroleum Resources	30,000	
I G S Value Drug Mart		48,668
Health	48,550	
Social Services and Housing	118	
I Med Oxygen Ltd.		12,437
Social Services and Housing	12,437	
Icelandic Care Home Hofn Society		668,047
Health	668,047	
Ilyus Stluliqul Pre-School		14,631
Social Services and Housing	14,631	
Image Contact Lens Centre		10,346
Social Services and Housing	10,346	
Immanuel Evangelical Lutheran Church of New Westminster		10,096
Social Services and Housing	10,096	
Immigrant Services Society of B C		26,380
Advanced Education and Job Training	25,000	
Social Services and Housing	1,380	
Imperial Optical Co Ltd		20,620
Social Services and Housing	20,620	
Income Assistance & Handicapped Benefits		842,591,884
Social Services and Housing	842,591,844	
Indaya Society of Native Child Services		33,560
Social Services and Housing	33,560	
Independent Living Housing Society (88) of Greater Victoria		141,550
Advanced Education and Job Training	6,968	
Health	134,582	
Indian Homemakers Association of B C		82,532
Advanced Education and Job Training	10,000	
Attorney General	5,000	
First Citizens' Fund	5,000	
Social Services and Housing	62,532	
Information Services Vancouver Society		100,827
Attorney General	53,000	
Social Services and Housing	47,827	
Ingenika Tribal Association & Nechako Water Wells Ltd		44,207
First Citizens' Fund	44,207	
Inglewood Lodge		970,014
Health	970,014	
Inglewood Private Hospital		1,482,271
Health	1,482,271	
Ingram Clinic Pharmacy		250,947
Health	250,645	
Social Services and Housing	302	
Inland Natural Gas Co Ltd		54,850
Advanced Education and Job Training	48,600	
Economic Development	6,250	
Inmates Earnings		1,377,876
Attorney General	1,377,876	
Institute of Public Administration of Canada		13,000
Lottery Fund	13,000	
Intercity Packers Ltd		11,872
Agriculture and Fisheries	11,872	

	Ministry $	Total $
Interest On Student Loans		2,357,322
Advanced Education and Job Training	2,357,322	
Intergovernmental Committee On Urban & Regional Research		33,829
Municipal Affairs	33,829	
Interior Behavioral Services Inc		136,743
Social Services and Housing	136,743	
Interior Behavioral Support Services		11,371
Social Services and Housing	11,371	
Interior Health Care Services Ltd		843,984
Health	601,898	
Social Services and Housing	242,086	
Interior Indian Friendship Society		24,725
Advanced Education and Job Training	9,725	
First Citizens' Fund	15,000	
Interior Native Alcohol Abuse Society		488,858
Health	488,858	
Interior Provincial Exhibition Association		113,103
Agriculture and Fisheries	10,000	
Lottery Fund	103,103	
International Air Medical Ltd		34,164
Social Services and Housing	34,164	
International Association of Progressive Montessorians		83,588
Education	83,588	
International Bicycling & Hiking Society		32,866
Lottery Fund	32,866	
International Forest Products Ltd		15,924
Advanced Education and Job Training	15,924	
International Heliflight		28,200
Lottery Fund	28,200	
International Indigenous Peoples Education Association		12,500
Lottery Fund	12,500	
Invermere Public Library Association		20,759
Lottery Fund	20,759	
Ioco I D A Pharmacy		29,269
Health	29,254	
Social Services and Housing	15	
Irving House Historic Centre		15,000
B C Cultural Fund	15,000	
Irving, S		11,990
Social Services and Housing	11,990	
Irwin, Dr D W		12,314
Social Services and Housing	12,314	
Irwin, S		42,728
Social Services and Housing	42,728	
Isaak, L		20,868
Social Services and Housing	20,868	
Ishtar Transition House Society		114,488
Social Services and Housing	114,488	
Island Community Home Support Services Society		1,423,911
Health	1,422,640	
Social Services and Housing	1,271	
Island Drugs		39,786
Health	39,786	
Island Mountain School of Arts		168,695
Lottery Fund	108,595	
Island Vegetable Co-Operative Association		12,497
Agriculture and Fisheries	12,497	
Isle West Electrical Systems Ltd.		11,229
Advanced Education and Job Training	11,229	
Isomura, Dr T I		64,947
Health	64,947	
Ivens Medical Equipment Sales Ltd		58,856
Health	3,834	
Social Services and Housing	55,022	
Jack & Jill Early Childhood Centre		20,538
Social Services and Housing	20,538	
Jack, E		33,376
Social Services and Housing	33,376	
Jack, F, Mrs		36,787
Advanced Education and Job Training	49	
Health	24,737	
Social Services and Housing	12,001	
Jackman Manor		1,013,414
Health	1,010,100	
Social Services and Housing	3,314	
Jackson Group Inc, M, The		20,735
Advanced Education and Job Training	20,735	
Jackson Group Living Home		29,815
Social Services and Housing	29,815	
Jackson, A		19,252
Social Services and Housing	19,252	
Jackson, B		18,889
Social Services and Housing	18,889	
Jackson, Dr M J		24,844
Health	24,844	
Jacobs Ladder Child Care Center		64,348
Social Services and Housing	64,348	
Jacobsen, M.		30,018
Social Services and Housing	30,018	

	Ministry $	Total $
Jacobson, Dr S H		16,651
Social Services and Housing	16,651	
Jaggers, M		11,640
Social Services and Housing	11,640	
Jamal, Dr K		10,128
Health	10,128	
James Bay Child Care Society		27,787
Social Services and Housing	27,787	
James Bay Community Project		21,752
Advanced Education and Job Training	62	
Social Services and Housing	21,690	
James Bay Community School Daycare		46,879
Social Services and Housing	46,879	
James Bay Community School Society		15,565
Advanced Education and Job Training	2,565	
Health	13,000	
James Bay Group Home Society		12,948
Social Services and Housing	12,948	
James Bay Health & Community Services Society		141,409
Health	141,409	
James Bay Home Support Services		405,750
Advanced Education and Job Training	1,496	
Health	370,575	
Social Services and Housing	33,679	
James Bay Lodge		2,918,330
Health	2,901,003	
Social Services and Housing	17,327	
James, C		10,528
Social Services and Housing	10,528	
Jamieson Dance Society, Karen		20,000
Lottery Fund	20,000	
Janas Daycare Centre (1980) Ltd		42,050
Social Services and Housing	42,050	
Janeway		189,425
Health	142,189	
Social Services and Housing	47,236	
Janke, Dr P		41,501
Health	41,501	
Janousek, C		34,568
Social Services and Housing	34,568	
Janzen, E & Janzen, C		17,014
Social Services and Housing	17,014	
Jarvis, D		34,505
Social Services and Housing	34,505	
Jasper Crescent Daycare		35,213
Social Services and Housing	35,213	
Jaworsky, A		40,467
Social Services and Housing	40,467	
Jaworsky, L		68,860
Health	68,860	
Jays Pharmacy Ltd		90,376
Health	89,741	
Social Services and Housing	635	
Jeglum, R		36,973
Social Services and Housing	36,973	
Jennings, S & Blennerhassett, R		116,760
Attorney General	116,760	
Jericho Pharmacy Ltd		204,829
Health	203,676	
Social Services and Housing	1,153	
Jericho Sailing Centre Association		12,392
Lottery Fund	12,392	
Jerome Commemorative Society, Harry		17,000
Lottery Fund	17,000	
Jeronimus, K		18,337
Social Services and Housing	18,337	
Jewer, R & Jewer, L		11,492
Health	11,492	
Jewish Festival of the Arts Society		35,000
Lottery Fund	35,000	
Job Trac Programs		3,200,000
Social Services and Housing	700,000	
Advanced Education and Job Training	2,500,000	
Johannesen International School of Arts		161,480
Advanced Education and Job Training	730	
Lottery Fund	160,750	
Johnny, F		10,000
First Citizens' Fund	10,000	
Johns, N		29,788
Social Services and Housing	29,788	
Johnsen, I		10,945
Social Services and Housing	10,945	
Johnson & Earle		10,562
Social Services and Housing	10,562	
Johnson, A		12,513
Social Services and Housing	12,513	
Johnson, K		47,500
Social Services and Housing	47,500	
Johnson, L		23,926
Health	12,749	
Social Services and Housing	11,177	
Johnson, Dr P		37,768
Health	34,171	
Social Services and Housing	3,597	
Johnson, S		17,171
Social Services and Housing	17,171	
Johnston, B & Johnston, M		100,729
Social Services and Housing	100,729	
Johnston, G & Johnston, D		15,386
Social Services and Housing	15,386	
Joinson, S & Joinson, H		14,592
Social Services and Housing	14,592	
Joint Apprentice & Trade Improvement		63,599
Advanced Education and Job Training	63,599	
Joint Apprenticeship & Journeymen Retraining Committee		25,270
Advanced Education and Job Training	25,270	
Jokisch, J W		25,498
Health	25,498	
Jones Adult Day Care, David Lloyd		91,493
Health	91,493	
Jones Specialized Residential Care		62,520
Social Services and Housing	62,520	
Jones, C		44,776
Social Services and Housing	44,776	
Jones, G		12,369
Social Services and Housing	12,369	
Jorgensen, M		19,304
Social Services and Housing	19,304	
Josephine Care Home Inc		198,867
Health	110,662	
Social Services and Housing	88,205	
Juan De Fuca Chamber of Commerce		160,975
Advanced Education and Job Training	15,289	
Economic Development	7,000	
Lottery Fund	138,686	
Juan De Fuca Hospital		21,342
Social Services and Housing	21,342	
Juan De Fuca Hospital Society		14,596,200
Health	14,596,200	
Juan De Fuca Hospital Society — Adult Day Care		81,403
Health	81,403	
Juba, M		11,028
Social Services and Housing	11,028	
Jubilee Funcare		15,265
Social Services and Housing	15,265	
Jubilee Home Society		1,310,883
Health	1,310,883	
Jubilee Prescriptions		309,025
Health	306,342	
Social Services and Housing	2,683	
Jul-Mar Enterprises Ltd		114,050
Social Services and Housing	114,050	
Julliard School		10,400
B C Cultural Fund	10,400	
Junior Achievement of B C		25,000
Economic Development	25,000	
Junior Forest Warden of B C		50,000
Forests and Lands	50,000	
Justice Institute of B C		3,973,856
Advanced Education and Job Training	206,017	
Attorney General	3,167,434	
Municipal Affairs	600,000	
Social Services and Housing	405	
K & G Pool Products Ltd		27,552
Advanced Education and Job Training	27,552	
K Mart Canada Ltd		15,470
Attorney General	926	
Social Services and Housing	14,544	
K Mart Drugs		557,789
Health	557,789	
K-2 Resources Inc		50,000
Energy, Mines and Petroleum Resources	50,000	
Kaatza Day Care Centre		18,335
Social Services and Housing	18,335	
Kaien Childrens Adventure Centre		29,542
Social Services and Housing	29,542	
Kaiser Substance Abuse Foundation		76,700
Education	25,000	
Health	26,700	
Social Services and Housing	25,000	
Kakawis Family Development Centre		416,601
Health	416,601	
Kal Tire		13,592
Advanced Education and Job Training	13,592	
Kaleidoscope Theatre Productions Society		76,467
Advanced Education and Job Training	5,047	
Lottery Fund	71,420	
Kamloops Child Development Centre		48,576
Health	19,000	
Social Services and Housing	29,576	
Kamloops Child Development Society		139,460
Social Services and Housing	139,460	

	Ministry $	Total $
Kamloops Christian Hostel		280,000
Social Services and Housing	280,000	
Kamloops Christian School Association		129,022
Education	129,022	
Kamloops Community YMCA-YWCA		98,035
Attorney General	272	
Social Services and Housing	97,763	
Kamloops Home Support Services Association		1,506,319
Health	728,341	
Social Services and Housing	777,978	
Kamloops Home Support Services Associations — Desmond House		26,980
Health	26,980	
Kamloops Indian Band		51,948
Finance and Corporate Relations	51,948	
Kamloops Infant Development Society		62,500
Social Services and Housing	62,500	
Kamloops Museum Association		48,267
B C Cultural Fund	25,000	
Lottery Fund	23,267	
Kamloops Personal Care Home Ltd		122,498
Social Services and Housing	122,498	
Kamloops Public Art Gallery		34,000
Lottery Fund	34,000	
Kamloops School District 24		52,743,806
Attorney General	155	
Education	52,540,611	
Lottery Fund	3,000	
Social Services and Housing	200,040	
Kamloops Sexual Assault Counselling Centre		65,771
Advanced Education and Job Training	7,700	
Attorney General	57,338	
Lottery Fund	733	
Kamloops Society for Alcohol & Drug Service — Counselling Service		192,528
Attorney General	532	
Health	191,996	
Kamloops Society for Alcohol & Drug Services — Detox Program		651,337
Health	651,337	
Kamloops Society for the Mentally Handicapped		1,306,865
Social Services and Housing	1,306,865	
Kamloops Symphony Society		29,600
Lottery Fund	29,600	
Kamloops Youth Resources Society		912,704
Health	97,440	
Social Services and Housing	815,264	
Kampman, A & Kampman, L		13,795
Social Services and Housing	13,795	
Kan Pharmacy Ltd		96,006
Health	95,561	
Social Services and Housing	445	
Kanaka Greenhouses Ltd		14,891
Agriculture and Fisheries	14,891	
Karate B C		23,450
Lottery Fund	23,450	
Kardel Consulting Services		85,251
Social Services and Housing	85,251	
Kardolus, E		11,596
Social Services and Housing	11,596	
Karmel, J		108,530
Social Services and Housing	108,530	
Karpoff, B & Karpoff, S		32,275
Social Services and Housing	32,275	
Kaslo & District Home Support Service Society		167,257
Health	133,720	
Social Services and Housing	33,537	
Kaslo Community Forest Enhancement Society		33,804
Lottery Fund	33,804	
Kaslo Drugs (1980) Ltd		76,079
Advanced Education and Job Training	735	
Health	75,344	
Kaslo Golf & Country Club		50,000
Lottery Fund	50,000	
Kaslo Independent School Association		40,665
Education	40,665	
Katalin Rest Home		112,512
Health	43,636	
Social Services and Housing	68,876	
Katz, B		34,267
Health	34,267	
Kauth, E & Kauth, H		19,292
Social Services and Housing	19,292	
Kealey, J & Kealey, E		11,582
Social Services and Housing	11,582	
Keefer Laundry Ltd		51,574
Attorney General	51,574	
Keelaghan, C & Laflamme, D B		75,507
Social Services and Housing	75,507	
Keeping Enterprises		12,078
Attorney General	12,078	
Keir & Son Surgical Ltd		206,762
Health	204,005	
Social Services and Housing	2,757	
Keller, F		10,277
Social Services and Housing	10,277	
Kellers Pharmacy		128,620
Health	128,360	
Social Services and Housing	260	
Kelly, M		23,819
Social Services and Housing	23,819	
Kelowna & District Arts Council		12,365
Lottery Fund	12,365	
Kelowna & District Boys & Girls Club		46,139
Advanced Education and Job Training	9,068	
Lottery Fund	29,672	
Social Services and Housing	7,399	
Kelowna & District Fish & Game Club		24,157
Lottery Fund	24,157	
Kelowna & District Hospital Society		42,397,707
Health	42,388,816	
Social Services and Housing	8,891	
Kelowna & District Safety Council		38,000
Transportation and Highways	38,000	
Kelowna & District Society for the Mentally Handicapped		776,137
Advanced Education and Job Training	1,455	
Lottery Fund	256	
Social Services and Housing	774,426	
Kelowna Art Gallery Association		15,750
Lottery Fund	15,750	
Kelowna Campus Day Care Society		40,929
Social Services and Housing	40,929	
Kelowna Centennial Museum & National Exhibit Centre		56,000
Lottery Fund	56,000	
Kelowna Chamber of Commerce		27,768
Advanced Education and Job Training	20,768	
Economic Development	7,000	
Kelowna Community Development Society		247,023
Social Services and Housing	247,023	
Kelowna Economic Recovery & Employment Association		17,647
Lottery Fund	17,647	
Kelowna Family Day Care Society		40,085
Social Services and Housing	40,085	
Kelowna Family Service Centre Society		61,600
Health	61,600	
Kelowna General Hospital		197,109
Advanced Education and Job Training	900	
Attorney General	54	
Health	58,081	
Social Services and Housing	138,074	
Kelowna Gospel Mission Society		263,626
Advanced Education and Job Training	455	
Attorney General	143,982	
Social Services and Housing	119,189	
Kelowna Group Living Home Society		116,387
Social Services and Housing	116,387	
Kelowna Home Support Society		947,576
Health	911,461	
Social Services and Housing	36,115	
Kelowna International Festival Society		10,000
Lottery Fund	10,000	
Kelowna Museum Association		41,040
Lottery Fund	41,040	
Kelowna Society for Christian Education		198,652
Education	198,652	
Kelowna Surg-Med		10,631
Health	10,631	
Kelowna Surgical Supplies		18,181
Social Services and Housing	18,181	
Kelowna Teen-Aid		10,000
Advanced Education and Job Training	10,000	
Kelsey, J & Kelsey, I		56,881
Social Services and Housing	56,881	
Kendrick-Twidale Optical		10,035
Advanced Education and Job Training	1,575	
Social Services and Housing	8,460	
Kenna Pharmacy		87,129
Health	87,129	
Kennedy Travel Service Ltd		10,379
Health	5,455	
Social Services and Housing	4,924	
Kennedy, D		17,133
Social Services and Housing	17,133	
Kennedy, Dr D B		14,894
Social Services and Housing	14,894	
Kennedy, Dr J S		93,317
Health	93,317	
Kennedy, K		11,461
Social Services and Housing	11,461	

	Ministry $	Total $
Kennedy, L		48,560
Social Services and Housing	48,560	
Kenning, Dr I S		40,235
Health	40,235	
Kensington Private Hospital		1,493,826
Health	1,493,826	
Kent Place Drugs		185,645
Health	185,549	
Social Services and Housing	96	
Keremeos & District Home Support Services		123,209
Health	122,788	
Social Services and Housing	421	
Keremeos Diagnostic & Treatment Centre		136,389
Health	136,389	
Keremeos Pharmacy Ltd		245,387
Advanced Education and Job Training	1,180	
Health	243,411	
Social Services and Housing	796	
Keremeos School District 16		2,480,203
Education	2,473,767	
Lottery Fund	1,970	
Social Services and Housing	4,466	
Keremeos-Cawston Olalla Television Society		23,000
Lottery Fund	23,000	
Keremeos-Cawston Sportsmans Association		17,141
Lottery Fund	17,141	
Kermode Friendship Centre		20,000
First Citizens' Fund	20,000	
Kern, M		12,746
Social Services and Housing	12,746	
Kernohan-Upton, E & Kernohan-Upton, R		46,460
Social Services and Housing	46,460	
Kerr, C		31,259
Social Services and Housing	31,259	
Kerr, Dr C G		113,332
Health	113,332	
Kerr, D & Kerr, E		30,761
Social Services and Housing	30,761	
Kerrisdale Community Centre Society		200,000
Lottery Fund	200,000	
Kerrisdale Pharmacy		673,925
Health	673,925	
Ketlo, R		10,000
First Citizens' Fund	10,000	
Kettle Friendship Society		21,329
Health	21,329	
Kettle River Museum		68,508
Lottery Fund	68,508	
Kettle Valley School District 13		2,609,681
Education	2,608,119	
Lottery Fund	1,562	
Kevin Lodge		162,693
Health	148,523	
Social Services and Housing	14,170	
Kiddie Lane Day Care (Burnaby)		17,094
Social Services and Housing	17,094	
Kiddie Lane Day Care (Surrey)		18,988
Social Services and Housing	18,988	
Kids Inn Day Care 1987		14,802
Social Services and Housing	14,802	
Kids Place Early Childhood Centre		36,193
Social Services and Housing	36,193	
Kilby Museum Historical Society		32,042
Lottery Fund	32,042	
Killiney Beach Volunteer Fire Department		13,575
Lottery Fund	13,575	
Kilpatrick, D L		50,892
Health	48,877	
Social Services and Housing	2,015	
Kimberley & District Home Support Service Society		331,199
Health	297,537	
Social Services and Housing	33,662	
Kimberley & District Hospital Society		2,913,990
Health	2,913,990	
Kimberley Bavarian Society		20,295
Advanced Education and Job Training	305	
Lottery Fund	19,990	
Kimberley Christian School Society		16,812
Education	16,812	
Kimberley Community Development Society		65,200
Advanced Education and Job Training	5,431	
Lottery Fund	59,769	
Kimberley Nordic Ski Club		25,000
Lottery Fund	25,000	
Kimberley Public Library Association		18,495
Lottery Fund	18,495	
Kimberley Ski & Summer Resort		35,707
Lottery Fund	35,707	
Kimberley Ski & Summer Resort Society		76,891
Lottery Fund	76,891	
Kimberley Special Care Home Society		831,803
Health	827,311	
Social Services and Housing	4,492	
King Edward Motor Hotel		12,523
Social Services and Housing	12,523	
King George Highway Hotel		10,000
Social Services and Housing	10,000	
King George Medic Pharmacy		147,090
Health	146,963	
Social Services and Housing	127	
King, L		24,435
Social Services and Housing	24,435	
King, V & King, J		14,942
Social Services and Housing	14,942	
Kinghaven Halfway House		30,755
Attorney General	30,755	
Kingsway Christian Childrens Centre		51,715
Social Services and Housing	51,715	
Kingsway Manor Ltd		278,120
Health	276,441	
Social Services and Housing	1,679	
Kingsway Medic Pharmacy		238,305
Health	238,139	
Social Services and Housing	166	
Kingswood Manor		192,267
Health	137,512	
Social Services and Housing	54,755	
Kinney, I G		26,582
Social Services and Housing	26,582	
Kinney, J		15,047
Social Services and Housing	15,047	
Kinsmen Child Development Centre		12,215
Social Services and Housing	12,215	
Kinsmen Club of Burns Lake		28,000
Lottery Fund	28,000	
Kinsmen Club of Cranbrook		10,783
Lottery Fund	10,783	
Kinsmen Club of Dawson Creek		50,608
Lottery Fund	50,608	
Kinsmen Club of Prince Rupert		69,256
Lottery Fund	69,256	
Kinsmen Club of Rutland & Kelowna Boys & Girls Club		58,152
Lottery Fund	58,152	
Kinsmen Club of Salmon Arm		15,099
Social Services and Housing	15,099	
Kinsmen Club of White Rock		16,000
Lottery Fund	16,000	
Kinsmen Place Lodge		1,694,229
Health	1,677,302	
Social Services and Housing	16,927	
Kinsmen Rehabilitation Foundation of B C		75,100
Lottery Fund	75,000	
Social Services and Housing	100	
Kinsmen Retirement Centre		1,546,315
Health	1,539,548	
Social Services and Housing	6,767	
Kinsmen Retirement Centre Adult Day Care		55,960
Health	55,960	
Kipp-Mallery Pharmacy Ltd		530,908
Health	501,405	
Social Services and Housing	29,503	
Kirby Kare Lodge Inc		149,272
Social Services and Housing	149,272	
Kirby, A.		35,609
Social Services and Housing	35,609	
Kirkbright, N & Kirkbright, J		135,912
Social Services and Housing	135,912	
Kirkby, F		23,130
Health	16,970	
Social Services and Housing	6,160	
Kirkham, H & Kirkham, V		34,125
Social Services and Housing	34,125	
Kirklevy, J		12,504
Social Services and Housing	12,504	
Kiro Manor		1,276,150
Health	1,276,150	
Kispiox Band		28,316
Advanced Education and Job Training	28,316	
Kitac Enterprises Ltd		24,039
Social Services and Housing	24,039	
Kitimat Association for Mentally Handicapped People		25,875
Social Services and Housing	25,875	
Kitimat Centennial Museum Association		10,000
B C Cultural Fund	10,000	
Kitimat Child Development Centre Association		165,328
Health	96,745	
Social Services and Housing	68,583	
Kitimat Community Services Society		47,942
Social Services and Housing	47,942	

	Ministry $	Total $
Kitimat General Hospital		63,079
Health	32,386	
Social Services and Housing	30,693	
Kitimat General Hospital Society		5,033,093
Health	5,033,093	
Kitimat Home Support Service Society		103,633
Health	96,094	
Social Services and Housing	7,539	
Kitimat Lions Foster Home Association		11,768
Social Services and Housing	11,768	
Kitimat Public Library Association		28,318
Tourism, Recreation and Culture	28,318	
Kitimat School District 80		9,425,802
Education	9,416,672	
Lottery Fund	3,000	
Social Services and Housing	6,130	
Kitimat-Stikine Regional Hospital District		19,847
Health	19,847	
Kitsilano Area Child Care Society		26,166
Social Services and Housing	26,166	
Kitsilano Day Care Centre		33,657
Social Services and Housing	33,657	
Kitsilano Neighbourhood House		12,900
Attorney General	12,900	
Kiwanis Care Homes Ltd		1,245,832
Health	1,245,832	
Kiwanis Club of Comox		10,000
Advanced Education and Job Training	10,000	
Kiwanis Club of Victoria		20,890
Attorney General	1,272	
Social Services and Housing	19,618	
Kiwanis House Society		419,491
Health	298,167	
Social Services and Housing	121,324	
Kiwanis Intermediate Care Society of New		996,498
Health	990,490	
Social Services and Housing	6,008	
Kiwanis Intermediate Care Society of New Westminster — Chimo Project		44,055
Health	44,055	
Kiwanis Lodge		1,414,439
Health	1,383,853	
Social Services and Housing	30,586	
Kiwanis Senior Housing Society of West Vancouver		673,380
Health	667,031	
Social Services and Housing	6,349	
Kiwanis Villa Society of Victoria		491,243
Health	484,638	
Social Services and Housing	6,605	
Kiwanis Village Care Home		481,730
Health	475,722	
Social Services and Housing	6,008	
Kiwassa Neighbourhood Services		67,312
Advanced Education and Job Training	4,325	
Social Services and Housing	62,987	
Klahoose Indian Band		24,645
First Citizens' Fund	24,645	
Klee Wyck Childrens Centre		56,291
Social Services and Housing	56,291	
Klein & Associates Inc, H		181,200
Social Services and Housing	181,200	
Klemm, E		18,807
Social Services and Housing	18,807	
Klinka, Dr J		38,412
Health	38,412	
Klughart, M.		22,955
Social Services and Housing	22,955	
Klynsoon, H		16,270
Health	11,238	
Social Services and Housing	5,032	
Knight, A		20,000
Lottery Fund	20,000	
Knight, C.		11,158
Social Services and Housing	11,158	
Knight, C & Knight, T		13,001
Social Services and Housing	13,001	
Knight, T & Knight, S		100,897
Social Services and Housing	100,897	
Knights Pharmacy Inc		259,985
Health	259,490	
Social Services and Housing	495	
Knowledge Network of the West Communications Authority		6,527,120
Advanced Education and Job Training	6,510,231	
Economic Development	1,889	
Education	15,000	
Knowltons Drug Store		209,829
Health	209,037	
Social Services and Housing	792	
Knudskov, I		20,816
Social Services and Housing	20,816	

	Ministry $	Total $
Koch, K		17,782
Social Services and Housing	17,782	
Koczapski, A		55,907
Health	55,907	
Koecher, D.		34,418
Social Services and Housing	34,418	
Koehler, M & Koehler, P		50,057
Social Services and Housing	50,057	
Koepke, R		15,304
Social Services and Housing	15,304	
Kokanee Improvement District		22,300
Municipal Affairs	22,300	
Kokanee Travel Ltd		14,822
Advanced Education and Job Training	225	
Social Services and Housing	14,597	
Kokoro Dance Theatre Society		10,000
Lottery Fund	10,000	
Kolbuc & Associates		176,047
Attorney General	12,273	
Health	44,000	
Social Services and Housing	119,774	
Kolumbia Inn Daycare Society		23,908
Social Services and Housing	23,908	
Konechy, M		20,997
Social Services and Housing	20,997	
Kong, Dr S M		64,768
Health	64,768	
Kontaxopoulos, Dr G		27,918
Health	27,893	
Social Services and Housing	25	
Kootenay Agricultural Assistant Training Team		14,858
Advanced Education and Job Training	14,858	
Kootenay Boundary Regional Hospital District		16,810
Health	16,810	
Kootenay Columbia Child Care Society		200,830
Social Services and Housing	200,830	
Kootenay Country Tourist Association		252,170
Advanced Education and Job Training	3,096	
Tourism, Recreation and Culture	249,074	
Kootenay Doukhobor Historical Society		84,925
Lottery Fund	84,925	
Kootenay Indian Area Council		99,678
Lottery Fund	99,678	
Kootenay Lake District Hospital & Health Services Society		7,474,504
Health	7,474,504	
Kootenay Lake Historical Society		10,084
Lottery Fund	10,084	
Kootenay Livestock Association		23,910
Advanced Education and Job Training	3,910	
Agriculture and Fisheries	20,000	
Kootenay Museum Association & Historical Society		12,000
Lottery Fund	12,000	
Kootenay Savings Credit Union (Cedar)		12,213
Advanced Education and Job Training	12,213	
Kootenay Society for Handicapped Children		211,295
Advanced Education and Job Training	3,418	
Health	449	
Social Services and Housing	207,428	
Kootenay Society for the Handicapped		275,537
Advanced Education and Job Training	1,139	
Social Services and Housing	274,398	
Kootenay Society for the Handicapped (Castlegar)		545,186
Social Services and Housing	545,186	
Kootenay Society for the Handicapped (Creston)		1,434,459
Social Services and Housing	1,434,459	
Kootenay Society for the Handicapped (Professional Support Team)		108,901
Social Services and Housing	108,901	
Kootenay Society for the Handicapped (Trail)		310,892
Social Services and Housing	310,892	
Kopernik Lodge		876,856
Advanced Education and Job Training	734	
Health	853,236	
Social Services and Housing	22,886	
Kornak & Hamms Pharmacy		203,060
Attorney General	16	
Health	200,335	
Social Services and Housing	2,709	
Kornet, J & Kornet, J		37,795
Social Services and Housing	37,795	
Kornet, J		40,224
Social Services and Housing	40,224	
Kouwenhoven, A.		13,383
Social Services and Housing	13,383	
Kovacs, Dr M C		49,304
Health	49,304	
Kozak, E		15,509
Social Services and Housing	15,509	
Krehbiel, J.		11,000
Lottery Fund	11,000	

	Ministry $	Total $
Krestova Improvement District		25,000
Municipal Affairs	25,000	
Kripps Pharmacy Ltd		99,104
Health	96,374	
Social Services and Housing	2,730	
Krolls Surrey Pharmacy Ltd		281,842
Health	274,161	
Social Services and Housing	7,681	
Krywaniuk, L		34,736
Health	31,354	
Social Services and Housing	3,382	
Ksan Association		10,500
B C Cultural Fund	10,500	
Ksan House Society		187,286
Attorney General	49,512	
Social Services and Housing	137,774	
Kubinski, C		12,871
Social Services and Housing	12,871	
Kubo, R		37,884
Health	37,884	
Kuchapski Painting, Doug		23,228
Social Services and Housing	23,228	
Kuchenmuller, M		34,099
Health	30,228	
Social Services and Housing	3,871	
Kuhn, P & Kuhn, T		84,519
Social Services and Housing	84,519	
Kurbatoff, G		25,344
Health	25,344	
Kutenai Theatre Energy Society		10,000
Lottery Fund	10,000	
Kuzma, J		22,945
Social Services and Housing	22,945	
Kuzminski, E		25,008
Social Services and Housing	25,008	
Kwantlen College		16,358,168
Advanced Education and Job Training	16,319,579	
Education	37,250	
Social Services and Housing	1,339	
Kwasnek, M M		10,889
Social Services and Housing	10,889	
Kyle, Dr J L		58,151
Advanced Education and Job Training	10,994	
Health	47,157	
L & T Services Ltd		28,919
Advanced Education and Job Training	1,344	
Social Services and Housing	27,575	
L Chaim Adult Day Care Society		40,162
Health	40,162	
La Rosa De Matsqui Rest Home Ltd		184,712
Health	131,583	
Social Services and Housing	53,129	
Labounty, I		23,999
Health	23,999	
Labour Settlements		4,963,446
Health	4,963,446	
Labro Manor		108,911
Health	108,911	
Labro, L		116,667
Health	74,914	
Social Services and Housing	41,753	
Labron Mobility Aids Ltd		50,934
Advanced Education and Job Training	28,176	
Social Services and Housing	22,758	
Lac La Hache Community Club		28,347
Advanced Education and Job Training	2,947	
Lottery Fund	25,400	
Lack, Dr M L		15,909
Social Services and Housing	15,909	
Lacroix, A		13,597
Social Services and Housing	13,597	
Lacroix, C		30,478
Social Services and Housing	30,478	
Ladd, K		16,671
Social Services and Housing	16,671	
Ladhani, Dr A		110,657
Attorney General	62,638	
Health	47,939	
Social Services and Housing	80	
Ladmore, L & Ladmore, D		36,039
Social Services and Housing	36,039	
Ladner Christian School Society		105,804
Education	105,804	
Ladner Medical Pharmacy		22,136
Health	20,928	
Social Services and Housing	1,208	
Ladner Private Hospital Ltd		1,188,793
Health	1,182,785	
Social Services and Housing	6,008	
Lady Minto Gulf Islands Hospital, The		2,257,970
Health	2,250,470	
Lottery Fund	7,500	
Lady Minto Homemaker Society		140,770
Health	133,702	
Social Services and Housing	7,068	
Ladysmith & District General Hospital		25,823
Health	25,776	
Social Services and Housing	47	
Ladysmith & District Hospital Association		2,469,500
Health	2,469,500	
Ladysmith Chamber of Commerce		55,457
Advanced Education and Job Training	4,262	
Lottery Fund	51,195	
Lajeunesse, E M		10,531
Social Services and Housing	10,531	
Lake Cowichan School District 66		4,228,696
Advanced Education and Job Training	600	
Education	4,134,768	
Health	23,500	
Lottery Fund	2,320	
Social Services and Housing	67,508	
Lake Point Golf & Country Club		37,500
Lottery Fund	37,500	
Lakehill Little League		17,823
Lottery Fund	17,823	
Lakes District Museum Society		83,688
Lottery Fund	83,688	
Lakeside Clinical Pharmacy Ltd		788,638
Attorney General	46	
Health	775,918	
Social Services and Housing	12,674	
Lakeview Church Day Care Centre		44,575
Social Services and Housing	44,575	
Lakewood House Rest Home		27,279
Social Services and Housing	27,279	
Lamb, D & Lamb, K		87,125
Social Services and Housing	87,125	
Lamberg, G		17,570
Social Services and Housing	17,570	
Lambert-Kipp Pharmacy Ltd		117,596
Advanced Education and Job Training	3,278	
Health	113,833	
Social Services and Housing	485	
Lamboo, B		10,851
Health	4,859	
Social Services and Housing	5,992	
Lament, R		49,200
Health	49,200	
Lampitt, J		11,147
Social Services and Housing	11,147	
Lancaster Prescriptions		1,086,782
Health	1,064,919	
Social Services and Housing	21,863	
Landry, C		11,025
Health	3,162	
Social Services and Housing	7,863	
Lane, B J		11,450
Attorney General	11,450	
Lang, E		42,934
Social Services and Housing	42,934	
Lang, L		38,387
Social Services and Housing	38,387	
Langara Pharmacy Ltd		182,035
Health	182,035	
Lange, G		56,646
Health	20,397	
Social Services and Housing	36,249	
Langford Fire Protection District		40,000
Lottery Fund	40,000	
Langford I D A Pharmacy		232,079
Health	230,629	
Social Services and Housing	1,450	
Langham Cultural Society		11,605
Lottery Fund	11,605	
Langley Adult Day Centre Society		130,293
Health	130,293	
Langley Arts Council		11,495
Lottery Fund	11,495	
Langley Association for the Handicapped		348,509
Health	14,037	
Lottery Fund	4,555	
Social Services and Housing	329,917	
Langley Association for the Handicapped (Bridge Achievement Centre)		141,789
Social Services and Housing	141,789	
Langley Centennial Museum & National Exhibition Centre		23,500
B C Cultural Fund	23,500	
Langley Chamber of Commerce		13,352
Advanced Education and Job Training	6,352	
Economic Development	7,000	
Langley Christian School Society		283,253
Education	283,253	

	Ministry $	Total $
Langley Community Music School		19,000
Lottery Fund	19,000	
Langley Family Services Association		295,827
Health	145,600	
Social Services and Housing	150,227	
Langley Home Support Service Society		798,539
Health	676,601	
Social Services and Housing	121,938	
Langley Little League		43,333
Lottery Fund	43,333	
Langley Memorial Hospital		19,326,535
Health	19,290,711	
Social Services and Housing	35,824	
Langley Pre-School Developmental Association		81,562
Social Services and Housing	81,562	
Langley School District 35		44,831,381
Advanced Education and Job Training	2,345	
Education	44,575,991	
Lottery Fund	3,000	
Social Services and Housing	250,045	
Langley Special Care Home Society		2,336,962
Health	2,329,758	
Social Services and Housing	7,204	
Langley Stepping-Stone Rehabilitative Society		67,225
Health	67,225	
Langley Tennis Club		11,667
Lottery Fund	11,667	
Lansdowne Campus Day Care Centre		43,502
Social Services and Housing	43,502	
Lansdowne Grove Daycare		46,152
Social Services and Housing	46,152	
Lapic, T		29,428
Social Services and Housing	29,428	
Larche Greater Vancouver		168,517
Social Services and Housing	168,517	
Larche Victoria		184,302
Health	15,415	
Lottery Fund	1,859	
Social Services and Housing	167,028	
Laren House Society		15,400
Attorney General	15,400	
Large Memorial Hospital of The United Church of Canada		888,644
Health	888,644	
Laroche, T		16,800
Attorney General	16,800	
Larocque, M & Larocque, V		13,620
Social Services and Housing	13,620	
Laroy, R W		21,982
Health	21,982	
Larson Inc, Dalton L.		16,518
Labour & Consumer Services	16,518	
Larson, T		27,852
Health	22,621	
Social Services and Housing	5,231	
Latorre, R A		98,647
Health	98,647	
Latte, R		80,708
Social Services and Housing	80,708	
Lauder, M & Lauder, J		13,791
Social Services and Housing	13,791	
Laurel House Society		679,741
Social Services and Housing	679,741	
Laurel Lodge Ltd.		226,123
Health	220,115	
Social Services and Housing	6,008	
Laurel Prescriptions		261,381
Health	258,279	
Social Services and Housing	3,102	
Laurier Court		152,971
Health	134,575	
Social Services and Housing	18,396	
Laurin, L		42,564
Social Services and Housing	42,564	
Lavelle, Dr P		59,080
Health	59,080	
Lavoie, L K		33,614
Social Services and Housing	33,614	
Lawrence Inc, Dr M		16,472
Social Services and Housing	16,472	
Lawrence, J		31,750
Social Services and Housing	31,750	
Lawson Travel, P		10,155
Social Services and Housing	10,155	
Laye, Dr R		19,932
Health	19,932	
Leahy, K		27,528
Social Services and Housing	27,528	
Lear, Dr C S C		10,458
Social Services and Housing	10,458	
Learning Tree Daycare		40,338
Social Services and Housing	40,338	
Leberge, L		12,504
Social Services and Housing	12,504	
Leclair, R		25,675
Social Services and Housing	25,675	
Leclercq, Dr G C		17,493
Attorney General	17,104	
Social Services and Housing	389	
Lecomte, D		89,634
Social Services and Housing	89,634	
Ledahl, J		17,003
Social Services and Housing	17,003	
Lee, A		15,666
Social Services and Housing	15,666	
Lee, A H J		23,788
Social Services and Housing	23,788	
Lee, J & Lee, G		13,288
Social Services and Housing	13,288	
Lee, M & Lee, A		208,541
Health	208,541	
Lee, R		22,551
Social Services and Housing	22,551	
Lee, Dr W		71,328
Social Services and Housing	71,328	
Leech, P		11,166
Social Services and Housing	11,166	
Lees Pharmacy		99,292
Health	99,000	
Social Services and Housing	292	
Lees, A		13,186
Social Services and Housing	13,186	
Leeseberg, M		14,835
Social Services and Housing	14,835	
Lef-Sands Properties Ltd		18,411
Social Services and Housing	18,411	
Lefimil, A M & Lefimil, M		12,749
Health	12,749	
Lefimil, E & Lefimil, B		23,385
Health	23,385	
Leflufy Enterprises Ltd		250,417
Social Services and Housing	250,417	
Legal Services Society		19,044,440
Attorney General	19,044,440	
Legear, T & Legear, S.		19,050
Social Services and Housing	19,050	
Leghorn, J		40,384
Social Services and Housing	40,384	
Legislative Dining Room		137,000
Legislation	137,000	
Leigh Square Pharmacy		137,433
Health	137,381	
Social Services and Housing	52	
Lemire, R		19,800
Social Services and Housing	19,800	
Leroy, M		12,720
Social Services and Housing	12,720	
Leslie, B		34,828
Social Services and Housing	34,828	
Lester B Pearson College of the Pacific		116,200
Advanced Education and Job Training	115,200	
Provincial Secretary and Government Services	1,000	
Letendre, L		35,661
Social Services and Housing	35,661	
Levesque, J		15,200
Social Services and Housing	15,200	
Levy, Dr J M		16,984
Health	16,984	
Ley, Dr R G		34,175
Attorney General	12,320	
Health	21,855	
Liang, Dr F N		64,416
Health	64,416	
Liang, Dr R		64,908
Health	64,908	
Liddle, D & Liddle, R		29,988
Social Services and Housing	29,988	
Life Choices Ltd		184,246
Social Services and Housing	184,246	
Lifeline Society, The		748,522
Health	499,151	
Social Services and Housing	249,371	
Lifeworks Family Care Home		25,498
Health	25,498	
Liggatt, B & Liggatt, T		19,344
Social Services and Housing	19,344	
Liggatt, B		15,227
Social Services and Housing	15,227	
Lightning Creek Mines Ltd.		40,000
Energy, Mines and Petroleum Resources	40,000	
Lilliput Daycare Society		11,252
Social Services and Housing	11,252	
Lillooet District Hospital Society		1,727,505
Health	1,727,505	

	Ministry $	Total $
Lillooet Friendship Centre		19,375
First Citizens' Fund	19,375	
Lillooet Homemakers Service		55,025
Health	54,540	
Social Services and Housing	485	
Lillooet I D A Pharmacy		65,325
Health	65,325	
Lillooet Intercare Society		326,423
Health	326,423	
Lillooet School District 29		5,943,979
Education	5,905,285	
Health	23,500	
Lottery Fund	3,000	
Social Services and Housing	12,194	
Lillooet Trail Plunket Society		15,787
Social Services and Housing	15,787	
Lim, Dr M E		49,707
Health	49,707	
Lincoln Centre Optometric Clinic		12,011
Social Services and Housing	12,011	
Lincoln Court Pharmacy		105,325
Health	105,284	
Social Services and Housing	41	
Lincoln Pharmacy		99,354
Health	98,950	
Social Services and Housing	404	
Lindavid		500,000
Lottery Fund	500,000	
Linden House		41,086
Health	33,609	
Social Services and Housing	7,477	
Linden Lodge		348,581
Social Services and Housing	348,581	
Lindsay, J		23,016
Social Services and Housing	23,016	
Linford, Dr A		11,616
Health	11,616	
Lingard Pharmacy Ltd		105,181
Attorney General	7	
Health	104,393	
Social Services and Housing	781	
Linlih Rest Home		124,229
Health	80,278	
Social Services and Housing	43,951	
Lions Club of Baynes Lake		11,133
Lottery Fund	11,133	
Lions Club of North Surrey		31,500
Lottery Fund	31,500	
Lions Club of Oliver		12,494
Lottery Fund	12,494	
Lions Club of Vancouver Chinatown		20,000
Lottery Fund	20,000	
Lions Gate Hospital		83,499
Social Services and Housing	83,499	
Lions Paraplegic Lodge		60,938
Social Services and Housing	60,938	
Lisson Pope & Co		30,597
Lottery Fund	30,597	
Lister, B & Lister, J		10,953
Social Services and Housing	10,953	
Little Beach Day Care Centre		65,332
Social Services and Housing	65,332	
Little Fawn Day Care		49,021
Social Services and Housing	49,021	
Little Flower Day Care Society		24,886
Social Services and Housing	24,886	
Little Jack Horner Child Centre		16,098
Social Services and Housing	16,098	
Little Mountain Neighbourhood House Child Development Centre		15,156
Social Services and Housing	15,156	
Little Mountain Neighbourhood House Society		501,581
Advanced Education and Job Training	1,841	
Health	1,584	
Social Services and Housing	498,156	
Little Mountain Place		1,082,218
Health	1,075,963	
Social Services and Housing	6,255	
Little Mountain Residential Care & Housing Society		96,109
Health	96,109	
Little Peoples Nursery & Day Care (I&II)		52,091
Social Services and Housing	52,091	
Little Peoples Place		18,960
Social Services and Housing	18,960	
Little Rascals Daycare Ltd		59,228
Social Services and Housing	59,228	
Little Swiss Inn		14,979
Social Services and Housing	14,979	
Little, Dr S		50,112
Health	50,112	
Littlejohn, J		10,374
Social Services and Housing	10,374	
Litwin Ltd, John		14,444
Agriculture and Fisheries	14,444	
Lloyds World Travel Service of Canada Ltd		35,601
Social Services and Housing	35,601	
Lo-Kee Market Inc		95,820
Social Services and Housing	95,820	
Lo, Dr F		16,464
Social Services and Housing	16,464	
Lo, Dr P		13,566
Social Services and Housing	13,566	
Lobel Orthopaedic Shoe Mfg		12,352
Social Services and Housing	12,352	
Lobro Manor		66,699
Social Services and Housing	66,699	
Lockhart, J		17,303
Social Services and Housing	17,303	
Locks Prescription Pharmacy Ltd		537,807
Health	537,599	
Social Services and Housing	208	
Lodewijkx Greenhouses Ltd		25,946
Agriculture and Fisheries	25,946	
Logan Lake Health Care Society		190,242
Health	187,606	
Social Services and Housing	2,636	
Logical Action		73,845
Social Services and Housing	73,845	
Lohrasbe, Dr S		143,273
Health	143,273	
Loma Residence Association		131,704
Health	131,704	
Lomax, Dr S		48,946
Health	48,946	
London Drugs Ltd		5,786,785
Advanced Education and Job Training	6,204	
Attorney General	674	
Health	5,555,399	
Social Services and Housing	224,508	
London Optical Ltd		69,980
Attorney General	127	
Social Services and Housing	69,853	
London Street Day Care Centre		36,832
Social Services and Housing	36,832	
Long Super Drugs		218,038
Health	213,911	
Social Services and Housing	4,127	
Lonsdale Creek Day Care Centre		31,177
Social Services and Housing	31,177	
Lonsdale Creek Daycare Under 3s		23,700
Social Services and Housing	23,700	
Lookout Emergency Aid Society		318,722
Health	79,842	
Social Services and Housing	238,880	
Lord Roberts Out of School Care		10,207
Social Services and Housing	10,207	
Lord, Dr S		10,271
Attorney General	10,070	
Social Services and Housing	201	
Loreth & Associates		55,038
Health	55,038	
Loriat, F		29,271
Social Services and Housing	29,271	
Loughridge, G		17,168
Lottery Fund	582	
Social Services and Housing	16,586	
Louie Inc, Dr D F		34,780
Health	34,780	
Lowan, J & Lowan, A		91,117
Social Services and Housing	91,117	
Lower Fraser Valley Cerebral Palsy Association		1,439,665
Health	611,537	
Social Services and Housing	828,128	
Lower Fraser Valley Exhibition Association		10,000
Agriculture and Fisheries	10,000	
Lower Mainland Association for Parent Education & Assessment		248,818
Social Services and Housing	248,818	
Lower Mainland Society for Rehabilitation Residences		33,640
Social Services and Housing	33,640	
Lower Mainland St Leonards Society		1,680,752
Attorney General	149,115	
Lottery Fund	1,930	
Social Services and Housing	1,529,707	
Lower Nicola Community Association		16,440
Lottery Fund	16,440	
Loxton Treeplanting Co Ltd		11,208
Advanced Education and Job Training	11,208	
LTC Pharmacy Service Ltd		262,105
Health	260,488	
Social Services and Housing	1,617	

	Ministry $	Total $
Lu Ma Native Housing Society		11,138
Advanced Education and Job Training	5,823	
Social Services and Housing	5,315	
Luciano Fabian Day Care		29,346
Social Services and Housing	29,346	
Lum, Dr K D		27,324
Health	27,324	
Lumby & District Community Services Society		13,585
Health	13,585	
Lunderville, Dr P		29,897
Health	29,862	
Social Services and Housing	35	
Lundie, R		10,991
Social Services and Housing	10,991	
Lundstrom, A & Lundstrom, J		15,059
Social Services and Housing	15,059	
Lunn, D		17,521
Social Services and Housing	17,521	
Luso Canadian Association		90,000
Lottery Fund	90,000	
Lustig, Dr S D		46,037
Advanced Education and Job Training	15,875	
Attorney General	7,750	
Health	22,412	
Luther Court Society		939,390
Health	935,837	
Social Services and Housing	3,553	
Lutheran Schools Association of B C		24,501
Education	24,501	
Lynn Valley Lodge		975,757
Health	975,757	
Lynndale Lodge		104,901
Advanced Education and Job Training	333	
Social Services and Housing	104,568	
Lyttle Peoples Place		11,096
Social Services and Housing	11,096	
Lytton Indian Band		18,484
First Citizens' Fund	18,484	
M & O Services Ltd		190,665
Attorney General	190,665	
M G Vision Care Inc		23,251
Social Services and Housing	23,251	
M S A Association for the Retarded		154,223
Social Services and Housing	154,223	
M S A Halfway House Society		689,894
Health	299,775	
Lottery Fund	116,002	
Social Services and Housing	274,117	
M S A Manor Home		464,780
Health	464,780	
M S A Society for Mentally Handicapped People		18,325
Advanced Education and Job Training	567	
Lottery Fund	17,758	
MacAdam, Dr D M		13,150
Social Services and Housing	13,150	
MacAndrew Lodge		494,434
Health	344,794	
Social Services and Housing	149,640	
MacArthur, J		20,520
Social Services and Housing	20,520	
MacDonald Pharmacy		50,509
Health	50,504	
Social Services and Housing	5	
MacDonald, C		16,988
Social Services and Housing	16,988	
MacDonald, E		19,388
Social Services and Housing	19,388	
MacDonald, Dr M		25,359
Attorney General	25,359	
MacDonald, N J		12,623
Social Services and Housing	12,623	
MacDonalds Prescriptions		1,189,268
Health	1,186,553	
Social Services and Housing	2,715	
MacFarlane, A		35,692
Social Services and Housing	35,692	
MacGregor, B & MacGregor, R		18,281
Social Services and Housing	18,281	
MacGregor, L		12,470
Social Services and Housing	12,470	
MacGregor, M		44,498
Social Services and Housing	44,498	
MacIntyre, Dr J		58,759
Attorney General	58,759	
MacIsaac, J		36,679
Social Services and Housing	36,679	
MacKenzie Co-Op		14,005
Social Services and Housing	14,005	
MacKenzie Commemorative, Alexander Pharmacy		19,096
Health	19,096	
MacKenzie Counselling Services		128,261
Health	65,649	
Social Services and Housing	62,612	
MacKenzie Drugs		138,809
Health	137,846	
Social Services and Housing	963	
MacKenzie Hospital Society		1,269,786
Health	1,269,786	
MacKenzie Parent Counsellor Home		51,805
Social Services and Housing	51,805	
MacKenzie Public Library		11,804
Lottery Fund	11,804	
Mackie Nursing Homes		799,643
Health	138,689	
Social Services and Housing	660,954	
Mackie, Dr J W		20,385
Attorney General	20,385	
Mackie, N J & Mackie, G L		26,400
Transportation and Highways	26,400	
Mackie, S & Mackie, B		50,635
Social Services and Housing	50,635	
Mackie, S		18,708
Social Services and Housing	18,708	
Macklem Home, Caroline		157,850
Health	157,850	
MacLeod, E & Sutherland, G		52,848
Social Services and Housing	52,848	
MacLeods		12,341
Advanced Education and Job Training	4,741	
Social Services and Housing	7,600	
MacPherson, D I		47,115
Health	47,115	
Macs Orthomedicare		18,396
Health	18,257	
Social Services and Housing	139	
MacTavish, Dr J N		36,357
Health	36,107	
Social Services and Housing	250	
MacVicar, Dr A S		32,832
Health	32,832	
Maddess, Dr R J		81,239
Health	80,739	
Social Services and Housing	500	
Madryga, Dr F		42,299
Health	42,299	
Maerzke, G & Maerzke, H		64,891
Social Services and Housing	64,891	
Magee Pharmacy		185,677
Health	185,677	
Magic Lake Property Owners Society		10,700
Lottery Fund	10,700	
Magna Ventures Ltd		60,000
Energy, Mines and Petroleum Resources	60,000	
Magnolia Manor		12,355
Health	12,355	
Maijer, Dr R		11,739
Social Services and Housing	11,739	
Maillardville United Pharmacie		168,234
Health	168,234	
Maimonides School Society		19,489
Education	19,489	
Main Drug		263,777
Health	263,608	
Social Services and Housing	169	
Main Source Management Society		28,988
Lottery Fund	28,988	
Mainstream Society		618,297
Social Services and Housing	618,297	
Maja, M		16,233
Advanced Education and Job Training	16,233	
Mak, K		17,000
Lottery Fund	17,000	
Makepeace, C		24,213
Social Services and Housing	24,213	
Malaspina Child Development Society		65,337
Social Services and Housing	65,337	
Malaspina College		19,833,326
Advanced Education and Job Training	19,741,008	
Attorney General	10,217	
Energy, Mines and Petroleum Resources	20,000	
Social Services and Housing	62,101	
Malaspina Lodge		1,246,051
Health	1,184,569	
Social Services and Housing	61,482	
Malaspina Printmakers Society		12,500
Lottery Fund	12,500	
Malcolm, B		16,000
Social Services and Housing	16,000	
Malin, T		17,705
Health	13,449	
Social Services and Housing	4,256	
Malkin, Dr Y		13,487
Social Services and Housing	13,487	
Mallin Investments inc		19,601
Agriculture and Fisheries	19,601	

	Ministry $	Total $
Maltais, N		13,824
Health	13,824	
Manahan, E		11,056
Social Services and Housing	11,056	
Manahan, S		13,874
Social Services and Housing	13,874	
Manco Home Systems Ltd		18,781
Economic Development	18,781	
Mandarin Drugs		354,136
Health	352,640	
Social Services and Housing	1,496	
Manke, E		22,776
Social Services and Housing	22,776	
Manley, M		25,254
Health	25,254	
Mann Pharmacy Ltd, A R		377,190
Health	374,319	
Social Services and Housing	2,871	
Manns Clinic Pharmacy		181,307
Attorney General	608	
Health	179,499	
Social Services and Housing	1,200	
Manns Prescription Pharmacy		226,275
Attorney General	15	
Health	224,021	
Social Services and Housing	2,239	
Manson Creek Resources Ltd		70,000
Energy, Mines and Petroleum Resources	70,000	
Manuela Corriveau Villa		61,101
Health	61,101	
Map Farm Corp, J		11,404
Agriculture and Fisheries	11,404	
Maple Leaf Drugs I D A		121,841
Health	121,821	
Social Services and Housing	20	
Maple Leaf Guest Home		76,925
Health	42,079	
Social Services and Housing	34,846	
Maple Pharmacy		197,058
Health	195,676	
Social Services and Housing	1,382	
Maple Ridge Arts Council		18,312
Lottery Fund	18,312	
Maple Ridge Day Care		31,804
Social Services and Housing	31,804	
Maple Ridge Equestrian Teams Council		31,019
Lottery Fund	31,019	
Maple Ridge Family Education Centre		50,484
Social Services and Housing	50,484	
Maple Ridge Greenhouses Ltd		11,509
Advanced Education and Job Training	1,894	
Agriculture and Fisheries	9,615	
Maple Ridge Halfway House Society		87,500
Health	87,500	
Maple Ridge Halfway House Society (Fraser)		22,500
Health	22,500	
Maple Ridge Historical Society		32,767
Lottery Fund	32,767	
Maple Ridge Hospital		37,068
Social Services and Housing	37,068	
Maple Ridge Hospital Association		14,897,513
Health	14,897,513	
Maple Ridge Intermediate Care Ltd		294,863
Health	292,384	
Social Services and Housing	2,479	
Maple Ridge Job Club		18,900
Social Services and Housing	18,900	
Maple Ridge Treatment Centre		560,736
Attorney General	946	
Health	524,200	
Lottery Fund	15,000	
Social Services and Housing	20,590	
Maple Ridge-Pitt Meadow Chamber of Commerce		14,207
Advanced Education and Job Training	7,207	
Economic Development	7,000	
Maple Ridge-Pitt Meadows Community Services Council		447,030
Advanced Education and Job Training	4,319	
Attorney General	33,115	
Health	92,024	
Social Services and Housing	317,572	
Maple Ridge-Pitt Meadows School District 42		27,884,326
Advanced Education and Job Training	600	
Attorney General	4,388	
Education	27,707,533	
Lottery Fund	3,000	
Social Services and Housing	168,805	
Maplewood Daycare		44,189
Social Services and Housing	44,189	
Maplewood Manor		330,847
Health	330,847	
Maplewood Out of School		17,680
Social Services and Housing	17,680	
Maranatha Christian School Society		18,839
Education	17,192	
Social Services and Housing	1,647	
Marcus, P		31,314
Social Services and Housing	31,314	
Marcuse Dance Projects Society, Judith		53,000
Lottery Fund	53,000	
Mardor Residence		58,249
Health	58,249	
Mardor Rest Home		60,109
Social Services and Housing	60,109	
Maria Montessori Academy		55,577
Social Services and Housing	55,577	
Marigold Daycare Centre		27,076
Social Services and Housing	27,076	
Marigold Out of School Program		25,297
Social Services and Housing	25,297	
Marigold Play School Daycare Centre		107,149
Social Services and Housing	107,149	
Marina Pharmacy Ltd		27,317
Health	27,230	
Social Services and Housing	87	
Marineview Housing Society		250,801
Health	168,284	
Social Services and Housing	82,517	
Maritime Museum of B C		188,301
Lottery Fund	188,301	
Mark, B		18,766
Social Services and Housing	18,766	
Mark, R		21,414
Social Services and Housing	21,414	
Markopoulos, P		12,465
Social Services and Housing	12,465	
Marks Plaza Pharmacy		283,070
Health	283,070	
Marks Work Wearhouse		22,084
Social Services and Housing	22,084	
Marlin E-Z-E Travel		11,100
Social Services and Housing	11,100	
Marpole-Oakridge Area Council		20,295
Social Services and Housing	20,295	
Marpole-Oakridge Community Centre		15,932
Social Services and Housing	15,932	
Marpole-Oakridge Seniors Program		109,753
Health	109,753	
Marpole-Oakridge Services to Seniors		879,021
Health	876,647	
Social Services and Housing	2,374	
Marquardt, F		28,778
Social Services and Housing	28,778	
Martel, J & Martel, M		50,566
Social Services and Housing	50,566	
Martel, J A		12,504
Social Services and Housing	12,504	
Martin D & MacLeod E & Wilson R & Sutherland G		168,886
Social Services and Housing	168,886	
Martin, B		45,807
Social Services and Housing	45,807	
Martin, D & Wilson, R		50,002
Social Services and Housing	50,002	
Martin, F		12,504
Social Services and Housing	12,504	
Martin, P		15,400
Attorney General	15,400	
Marton, Dr J		55,526
Health	55,526	
Marwick, J		22,057
Social Services and Housing	22,057	
Mary Hill Childrens Centre		17,443
Social Services and Housing	17,443	
Mary Poppins Day-Care		36,682
Social Services and Housing	36,682	
Marzo House		112,248
Social Services and Housing	112,248	
Mason, Dr C		68,045
Health	68,045	
Mason, Dr S		18,753
Health	18,753	
Massey, T		16,584
Social Services and Housing	16,584	
Mastectomy Shop, The		50,007
Health	50,007	
Mastin, T		18,708
Social Services and Housing	18,708	
Mater Misericordiae Hospital		25,070
Lottery Fund	14,000	
Social Services and Housing	11,070	
Matheson, Dr G O		56,750
Attorney General	56,750	

	Ministry $	Total $
Matsqui-Abbotsford Community Services		795,733
Attorney General	215,514	
Health	50,334	
Lottery Fund	12,409	
Social Services and Housing	517,476	
Matsqui-Sumas-Abbotsford General Hospital		59,115
Health	6,885	
Social Services and Housing	52,230	
Matsqui-Sumas-Abbotsford General Hospital Society		23,210,170
Health	23,210,170	
Matsqui-Sumas-Abbotsford Museum Society		20,000
B C Cultural Fund	20,000	
Matthews, A		18,508
Social Services and Housing	18,508	
Mattson, G		40,300
Social Services and Housing	40,300	
Mattson, J		15,506
Social Services and Housing	15,506	
Mauro, A		10,444
Advanced Education and Job Training	10,444	
Mawhinney, J		21,256
Health	3,126	
Social Services and Housing	18,130	
May, M		11,406
Social Services and Housing	11,406	
Maycock Optical		18,472
Attorney General	547	
Social Services and Housing	17,925	
Maygard, K		24,919
Agriculture and Fisheries	24,919	
Mayo Pharmacy Ltd		97,701
Health	97,546	
Social Services and Housing	155	
Mayoh, D		12,517
Health	11,873	
Social Services and Housing	644	
Mazzei Group Living Home		49,165
Social Services and Housing	49,165	
McBride & District Hospital		29,141
Attorney General	47	
Health	29,094	
McBride & District Hospital Society		1,022,170
Health	1,022,170	
McBride Manor Society		223,444
Health	184,434	
Social Services and Housing	39,010	
McBride Pharmacy (1970) Ltd		53,466
Health	53,162	
Social Services and Housing	304	
McBride Public Library		82,059
Lottery Fund	82,059	
McCallum, H		11,302
Social Services and Housing	11,302	
McCelvey, A		11,745
Health	5,261	
Social Services and Housing	6,484	
McClelland, C		23,011
Health	23,011	
McClelland, M		19,586
Health	19,586	
McColeman, N		15,869
Social Services and Housing	15,869	
McConnell, M		12,504
Social Services and Housing	12,504	
McCririck, B		85,000
Lottery Fund	85,000	
McCues Allied Drugs Ltd		463,358
Health	457,326	
Social Services and Housing	6,032	
McCues Clinic Prescriptions		282,040
Attorney General	23	
Health	282,017	
McDaid, M		12,475
Social Services and Housing	12,475	
McDonald Lodge		761,321
Health	693,961	
Social Services and Housing	67,360	
McDonald, H		18,577
Social Services and Housing	18,577	
McDonald, L		12,504
Social Services and Housing	12,504	
McDonald, N & McDonald, J		23,015
Social Services and Housing	23,015	
McDougall, M		36,695
Social Services and Housing	36,695	
McDougall, Dr P		15,810
Social Services and Housing	15,810	
McElroy, A & McElroy, R		64,368
Social Services and Housing	64,368	
McEwan, Dr K L		31,775
Health	31,775	
McGill & Orme Surgical Supplies (B C) Ltd		3,364,135
Health	3,337,747	
Social Services and Housing	26,388	
McGoun, L		13,464
Social Services and Housing	13,464	
McGowan, B		31,499
Social Services and Housing	31,499	
McGregor, J		21,462
Social Services and Housing	21,462	
McGregor, N		27,261
Social Services and Housing	27,261	
McGuigan, C R & Hurtig, J F		98,972
Social Services and Housing	98,972	
McGuigan, R		92,318
Social Services and Housing	92,318	
McIntee, L		16,289
Health	16,289	
McIntosh Greenhouses Ltd		14,120
Advanced Education and Job Training	1,718	
Agriculture and Fisheries	12,402	
McIntosh, J		19,434
Social Services and Housing	19,434	
McIntosh, L		136,417
Social Services and Housing	136,417	
McKague, A & McKague, C		32,432
Health	31,952	
Social Services and Housing	480	
McKay, P & McKay, B		81,784
Social Services and Housing	81,784	
McKee, G & McKee, S		87,574
Social Services and Housing	87,574	
McKee, G H		10,048
Social Services and Housing	10,048	
McKee, N		34,976
Social Services and Housing	34,976	
McKenzie & Associates Land Ltd, N		15,750
Lottery Fund	15,750	
McKenzie Lodge		86,747
Health	86,747	
McKibben, N		60,628
Social Services and Housing	60,628	
McKinlay, D		47,088
Health	47,088	
McKirdy, D		22,416
Social Services and Housing	22,416	
McLauchlan, T		27,480
Social Services and Housing	27,480	
McLaughlin, R G		25,920
Attorney General	25,920	
McLean, J L		17,599
Health	17,599	
McLean, L		41,479
Health	3,405	
Social Services and Housing	38,074	
McLean, M		80,122
Social Services and Housing	80,122	
McLellan, C		15,981
Social Services and Housing	15,981	
McLellan, E		12,535
Health	6,527	
Social Services and Housing	6,008	
McLeod Lake Centennial Club		10,400
Lottery Fund	10,400	
McLeod Lake Indian Band		105,714
First Citizens' Fund	100,000	
Social Services and Housing	5,714	
McLeod Optical Co Ltd		25,562
Social Services and Housing	25,562	
McLeod, E		18,927
Social Services and Housing	18,927	
McLeod, Dr J R		20,907
Advanced Education and Job Training	123	
Attorney General	20,749	
Social Services and Housing	35	
McLeod, N F & McLeod, D		73,479
Social Services and Housing	73,479	
McMillin & McMillin, M		38,940
Social Services and Housing	38,940	
McMillin, M		26,889
Social Services and Housing	26,889	
McNeal, D & McNeal, R		22,022
Social Services and Housing	22,022	
McParland, C		12,144
Advanced Education and Job Training	12,144	
McPherson Funeral Service Ltd		16,489
Social Services and Housing	16,489	
McPherson Playhouse Foundation		17,750
Lottery Fund	17,750	
McPherson, D		13,122
Social Services and Housing	13,122	
McPherson, Dr K E		28,612
Health	28,612	

	Ministry $	Total $
McRae, D & McRae, R		13,812
Social Services and Housing	13,812	
Meadowridge Independent School Society		92,046
Education	92,046	
Meadows Drug Mart Ltd		111,456
Advanced Education and Job Training	682	
Health	110,735	
Social Services and Housing	39	
Meadowview Manor		152,944
Health	85,823	
Social Services and Housing	67,121	
Meager Creek Hotsprings Natural History Society		41,867
Lottery Fund	41,867	
Meagher, Dr J		23,232
Health	23,232	
Medana Lodge		31,069
Health	27,590	
Social Services and Housing	3,479	
Medi-Centre Pharmacy		144,336
Health	144,199	
Social Services and Housing	137	
Medical Centre Pharmacy		396,338
Health	395,641	
Social Services and Housing	697	
Medical Centre Prescriptions		167,861
Health	166,170	
Social Services and Housing	1,691	
Medical Personnel Pool		324,649
Health	288,113	
Social Services and Housing	36,536	
Medical Pharmacy		215,508
Health	215,508	
Medical Services Plan of B C		581,118,213
Health	580,972,773	
Social Services and Housing	145,440	
Medical Tower Drugs Ltd		683,726
Health	675,774	
Social Services and Housing	7,952	
Medigas Pacific Ltd		13,014
Health	44	
Social Services and Housing	12,970	
Medland, D E		25,872
Health	25,872	
Medox Health Services Inc		2,274,527
Health	2,076,743	
Social Services and Housing	197,784	
Meginbir, L D		73,960
Health	73,960	
Meier Medical Supplies Ltd		23,385
Health	6,426	
Social Services and Housing	16,959	
Melck, Dr C I		21,226
Health	21,226	
Melhuish, Dr P W		88,926
Health	88,926	
Melia, C		17,636
Agriculture and Fisheries	17,636	
Memories Day Care Centre Ltd		42,422
Social Services and Housing	42,422	
Menhinick, C		12,697
Social Services and Housing	12,697	
Menkes, E T		13,970
Social Services and Housing	13,970	
Menno Home		1,740,098
Health	1,732,515	
Social Services and Housing	7,583	
Mennonite Benevolent Society		1,925,103
Health	1,901,157	
Social Services and Housing	23,946	
Mennonite Central Committee (B C)		820,112
Agriculture and Fisheries	20,000	
Health	126,875	
Social Services and Housing	673,237	
Mennonite Educational Institute Association		745,651
Education	745,651	
Mennonite Intermediate Home Care Society of Richmond		1,070,300
Health	1,070,300	
Menzies, G		15,539
Social Services and Housing	15,539	
Mercedes Guest Home		166,368
Health	166,320	
Social Services and Housing	48	
Meridian Village Afterschool		17,887
Social Services and Housing	17,887	
Merius, J		68,555
Health	50,192	
Social Services and Housing	18,363	
Merkley, D & Merkley, J		78,636
Social Services and Housing	78,636	
Merner, R		25,077
Social Services and Housing	25,077	
Merrill, P		33,456
Social Services and Housing	33,456	
Merritt & District Chamber of Commerce		19,014
Advanced Education and Job Training	14,514	
Economic Development	4,500	
Merritt & District Tennis Club		18,355
Lottery Fund	18,355	
Merritt & District Youth Resources Society		59,919
Attorney General	4,998	
Social Services and Housing	54,921	
Merritt Alternate School		27,945
Social Services and Housing	27,945	
Merritt Daycare Association		24,380
Social Services and Housing	24,380	
Merritt Golf & Country Club		13,872
Lottery Fund	13,872	
Merritt School District 31		7,285,379
Education	7,276,379	
Lottery Fund	3,000	
Social Services and Housing	6,000	
Merritt Snowmobile Club		30,760
Lottery Fund	30,760	
Meservia, C		18,129
Social Services and Housing	18,129	
Messenger, J		35,944
Social Services and Housing	35,944	
Metchosin Homemakers Service		340,742
Health	324,323	
Social Services and Housing	16,419	
Metro Town Pharmacy Inc		63,030
Health	62,774	
Social Services and Housing	256	
Metropolitan Cooperative Theatre Society		17,475
Lottery Fund	17,475	
Metrotown Pharmacy		146,153
Health	146,153	
Mets, P		14,023
Social Services and Housing	14,023	
Meynders, W		29,489
Social Services and Housing	29,489	
Michek, R S		14,186
Attorney General	14,186	
Michel, E		23,283
Social Services and Housing	23,283	
Mid Island Christian School Society		25,188
Education	25,188	
Mid-Canada Medical		82,365
Advanced Education and Job Training	5,638	
Social Services and Housing	76,727	
Mid-Island Sexual Assault Centre		35,000
Attorney General	35,000	
Midstream Manor		141,384
Health	109,779	
Social Services and Housing	31,605	
Mierau, S		18,708
Social Services and Housing	18,708	
Mihalic, M, Mrs		37,416
Social Services and Housing	37,416	
Mill Bay I D A Pharmacy		304,520
Health	304,520	
Millars Drugs Ltd		103,710
Health	103,642	
Social Services and Housing	68	
Miller, D		15,940
Advanced Education and Job Training	1,344	
Agriculture and Fisheries	14,271	
Social Services and Housing	325	
Miller, I		14,810
Social Services and Housing	14,810	
Miller, J		47,656
Social Services and Housing	47,656	
Miller, R		11,906
Agriculture and Fisheries	11,906	
Miller, R		11,325
Health	11,325	
Miller, S		12,500
Social Services and Housing	12,500	
Mills, Dr C M		14,832
Social Services and Housing	14,832	
Mills, Dr F H G		66,910
Health	66,910	
Mills, L		78,798
Social Services and Housing	78,798	
Mills, P & Mills, L		90,775
Social Services and Housing	90,775	
Mills, W		50,612
Health	50,612	
Mills, Y		11,293
Social Services and Housing	11,293	
Millson, Dr R C		77,990
Health	77,990	

	Ministry $	Total $
Milne, J		21,252
Social Services and Housing	21,252	
Milord, I		30,637
Social Services and Housing	30,637	
Miner Society for Cultural Advancement, Bill		60,500
Lottery Fund	60,500	
Minnova Inc		102,801
Energy, Mines and Petroleum Resources	102,801	
Minoru Pharmacy		86,833
Health	86,833	
Mission Association for the Mentally Handicapped		998,099
Education	1,170	
Health	241,000	
Social Services and Housing	755,929	
Mission Community Services Society		256,391
Advanced Education and Job Training	741	
Health	29,500	
Social Services and Housing	226,150	
Mission Daycare Society		46,438
Social Services and Housing	46,438	
Mission Fostering Inc		17,426
Social Services and Housing	17,426	
Mission Heritage Association		13,672
Lottery Fund	13,672	
Mission Indian Friendship Centre		14,000
First Citizens' Fund	14,000	
Mission Memorial Hospital		13,232
Social Services and Housing	13,232	
Mission Memorial Hospital Society		8,580,417
Health	8,580,417	
Mission Regional Chamber of Commerce		11,097
Advanced Education and Job Training	7,097	
Economic Development	4,000	
Mission School District 75		15,538,060
Education	15,585,060	
Lottery Fund	3,000	
Mission Transition House Society		82,866
Social Services and Housing	82,866	
Mission Workshop Association		179,205
Health	5,775	
Social Services and Housing	173,430	
Mitchell, A		28,416
Social Services and Housing	28,416	
Mitchell, J R		10,913
Social Services and Housing	10,913	
Mitchell, K		40,714
Social Services and Housing	40,714	
Miyazaki Heritage House Society		92,472
Lottery Fund	92,472	
Moberg, K		14,640
Social Services and Housing	14,640	
Moberly Park Manor Society		370,307
Health	370,307	
Mobile TV		20,000
Lottery Fund	20,000	
Moen, D		73,628
Social Services and Housing	73,628	
Mohamed Inc, Dr S N		38,516
Health	38,516	
Moir, Dr J B		18,304
Health	18,304	
Moisey, A		17,869
Agriculture and Fisheries	17,869	
Mollerup, Dr V		17,950
Health	17,900	
Social Services and Housing	50	
Molly Mouse Day Care Centre		76,582
Social Services and Housing	76,582	
Monashee Manor		190,890
Health	137,908	
Social Services and Housing	52,982	
Monashee Vineyards Ltd		56,889
Agriculture and Fisheries	56,889	
Monette, S		43,300
Social Services and Housing	43,300	
Montessori Daycare Society		22,018
Social Services and Housing	22,018	
Montessori School Society		15,672
Education	15,672	
Montgomery, C A		26,864
Health	26,864	
Moore, Dr C J		23,538
Social Services and Housing	23,538	
Moore, V		23,444
Social Services and Housing	23,444	
Moreau, A		14,407
Social Services and Housing	14,407	
Morgan, B		54,655
Social Services and Housing	54,655	
Morgan, D		23,725
Social Services and Housing	23,725	

	Ministry $	Total $
Morgan, T		26,535
Social Services and Housing	26,535	
Morice Mountain Nordic Ski Club		65,120
Lottery Fund	65,120	
Moricetown Band Council		50,000
First Citizens' Fund	50,000	
Morin, C		28,248
Advanced Education and Job Training	123	
Social Services and Housing	28,125	
Mormon Fundamentalists Church		156,590
Education	156,590	
Morning Star Childcare Ltd		72,066
Social Services and Housing	72,066	
Morrell Sanctuary Society for Environmental Education		63,435
Lottery Fund	63,435	
Morris Flowers		10,733
Agriculture and Fisheries	10,733	
Morris, J		168,661
Attorney General	168,661	
Morrison, Dr B		75,912
Health	75,912	
Morrison, P		24,301
Social Services and Housing	24,301	
Morrow Park Users Society, Harry		92,478
Lottery Fund	92,478	
Morrow-Falk Family Pharmacy Ltd		338,016
Health	337,907	
Social Services and Housing	109	
Mother Goose Daycare		13,658
Social Services and Housing	13,658	
Motorsport B C		14,800
Lottery Fund	14,800	
Mount Arrowsmith Ski Club		35,000
Transportation and Highways	35,000	
Mount Cheam Christian School Society		150,243
Education	150,243	
Mount Edwards Court Care Home		1,256,678
Health	1,256,678	
Mount Newton Centre Society		177,075
Health	157,075	
Lottery Fund	20,000	
Mount Newton Pharmacy		113,037
Health	113,037	
Mount Pleasant Adult Care Day		40,518
Health	40,518	
Mount Pleasant Child Care Society		136,794
Social Services and Housing	136,794	
Mount Pleasant Child Care Under 3s		35,931
Social Services and Housing	35,931	
Mount Pleasant Family Centre Society		73,451
Advanced Education and Job Training	2,432	
Social Services and Housing	71,019	
Mount Pleasant Out of School Care		59,476
Social Services and Housing	59,476	
Mount Pleasant Workshop		10,781
Advanced Education and Job Training	10,781	
Mount Saint Joseph Hospital Society		15,215,543
Health	15,215,543	
Mount Seymour Ski Club		32,887
Lottery Fund	32,887	
Mount St Francis Hospital		2,579,139
Health	2,559,058	
Social Services and Housing	20,081	
Mount St Joseph Hospital		1,646,511
Health	1,568,542	
Social Services and Housing	77,969	
Mount St Mary Hospital		3,597,644
Health	3,579,768	
Social Services and Housing	17,876	
Mount Timothy Ski Society		50,000
Lottery Fund	50,000	
Mount Waddington Family Services Society		387,126
Attorney General	5,364	
Health	159,279	
Social Services and Housing	222,483	
Mount Waddington Regional Hospital District		101,971
Health	101,971	
Mount Washington Ski Club		12,858
Lottery Fund	12,858	
Mountain Meadows Golf Club		41,680
Advanced Education and Job Training	1,680	
Lottery Fund	40,000	
Mountain Rest Home		37,668
Health	32,243	
Social Services and Housing	5,425	
Mountain View Cemetery		47,939
Social Services and Housing	47,939	
Mountain View Home		72,466
Social Services and Housing	72,466	
Mountain View Rest Home		312,252
Health	215,448	
Social Services and Housing	96,804	

	Ministry $	Total $
Mountainside Day Care Ltd		51,698
Advanced Education and Job Training	1,710	
Social Services and Housing	49,988	
Mountainview Lodge		160,277
Social Services and Housing	160,277	
Mountview Lodge		54,523
Health	54,523	
Moving Expenses		17,651
Health	17,651	
MSA Adult Day Care Centre		53,494
Health	53,494	
Mt Washington Ski Resort Ltd		170,400
Transportation and Highways	170,400	
Mueller, G		20,106
Health	20,106	
Muirhead, P		17,345
Social Services and Housing	17,345	
Mulcahy, D		21,181
Social Services and Housing	21,181	
Mulders, R		18,025
Social Services and Housing	18,025	
Muldoe, G		10,000
First Citizens' Fund	10,000	
Mulhollands & Associates		20,950
Health	20,950	
Muliard, Dr D P		38,369
Health	38,369	
Muller, A		10,969
Social Services and Housing	10,969	
Multilingual Orientation Service Association for Immigrant Communities		122,912
Advanced Education and Job Training	1,135	
Social Services and Housing	121,777	
Multinational Mining Inc		40,000
Energy, Mines and Petroleum Resources	40,000	
Multiple Sclerosis of Vancouver Island		25,000
Lottery Fund	25,000	
Multiple Sclerosis Society of Canada		45,949
Health	40,581	
Social Services and Housing	5,368	
Mundy Drug Mart		48,215
Health	48,215	
Municipal Officers Association of B C		45,000
Municipal Affairs	41,000	
Provincial Secretary and Government Services	4,000	
Murdoch, Dr M E		18,696
Social Services and Housing	18,696	
Murphy, D		16,800
Social Services and Housing	16,800	
Murphy, Dr E		48,762
Health	48,762	
Murphy, S		47,500
Lottery Fund	47,500	
Murrayville Manor Ltd		390,120
Health	256,845	
Social Services and Housing	133,275	
Museum of Northern B C		25,000
B C Cultural Fund	25,000	
Museum of the Royal Westminster Regiment Association		12,556
Lottery Fund	12,556	
Mushrooms Exotica		27,879
Agriculture and Fisheries	27,879	
Mustard, M		10,512
Social Services and Housing	10,512	
Myers, J & Myers, M		89,671
Social Services and Housing	89,671	
Myles, D		12,165
Attorney General	12,165	
Myrfield, Dr L W		12,436
Social Services and Housing	12,436	
M2/W2 Association		47,629
Attorney General	47,629	
Naccarato, Dr S		42,240
Health	42,240	
Nair, Dr N G		66,295
Health	66,295	
Nakahara, D		10,608
Social Services and Housing	10,608	
Nakazdli Child Development Society		40,000
Social Services and Housing	40,000	
Nakielna, Dr E M		27,535
Health	27,510	
Social Services and Housing	25	
Nakusp & District Chamber of Commerce		86,485
Advanced Education and Job Training	3,230	
Lottery Fund	83,255	
Nakusp & District Community Services Association		300,639
Advanced Education and Job Training	2,009	
Attorney General	2,400	
Health	269,961	
Social Services and Housing	26,269	
Nakusp Centennial Golf Club		18,333
Lottery Fund	18,333	
Nakusp Drugmart		125,339
Health	125,339	
Namgis Education Society		49,930
Education	49,930	
Nanaimo & District Equestrian Association		112,171
Advanced Education and Job Training	171	
Lottery Fund	112,000	
Nanaimo & District Homemaker Service Association		1,262,921
Health	1,216,850	
Social Services and Housing	46,071	
Nanaimo & District Museum Society		15,000
B C Cultural Fund	15,000	
Nanaimo & District Surfside Society		38,744
Health	2,222	
Social Services and Housing	36,522	
Nanaimo Association for Community Living		424,532
Social Services and Housing	424,532	
Nanaimo Association for Intervention & Development		27,279
Social Services and Housing	27,279	
Nanaimo Association for the Mentally Retarded		137,173
Advanced Education and Job Training	8,791	
Social Services and Housing	128,382	
Nanaimo Child Self Society		33,552
Education	33,552	
Nanaimo Childrens Day Care		37,155
Social Services and Housing	37,155	
Nanaimo Christian School Society		127,603
Education	127,603	
Nanaimo Citizen Advocacy Association		22,495
Social Services and Housing	22,495	
Nanaimo District Savings Credit Union		20,893
Advanced Education and Job Training	20,893	
Nanaimo Family Life Association		402,959
Health	22,042	
Lottery Fund	30,000	
Social Services and Housing	350,917	
Nanaimo Neurological & Cerebral Palsy Association		416,615
Education	8,580	
Health	164,496	
Social Services and Housing	243,539	
Nanaimo Regional General Hospital		71,231
Health	42,570	
Social Services and Housing	28,661	
Nanaimo Regional General Hospital Society		30,529,574
Advanced Education and Job Training	23	
Health	30,529,551	
Nanaimo School District 68		35,102,447
Education	35,074,394	
Lottery Fund	3,000	
Social Services and Housing	25,053	
Nanaimo Semi-Independant Home Program		57,679
Social Services and Housing	57,679	
Nanaimo Tourist & Convention Bureau		19,950
Advanced Education and Job Training	19,950	
Nanaimo Travellers Lodge		1,057,988
Health	1,050,022	
Social Services and Housing	7,966	
Nanaimo Travellers Lodge Adult Day Care Centre		99,922
Health	99,922	
Nanaimo Volunteer Centre Society Society		29,592
Social Services and Housing	29,592	
Nanaimo Youth Services Association		39,174
Social Services and Housing	39,174	
Nanook Day Care Centre		49,703
Social Services and Housing	49,703	
Nanoose Indian Band		50,000
First Citizens' Fund	50,000	
Napier Intermediate Care Home Ltd		765,225
Health	710,593	
Social Services and Housing	54,632	
Narnia Enterprises Ltd		96,976
Social Services and Housing	96,976	
National Coaching Institute		65,000
Lottery Fund	65,000	
National Theatre School of Canada		10,400
Lottery Fund	10,400	
National Youth Orchestra of Canada		10,000
Lottery Fund	10,000	
Native Communications Society — Northern Broadcasting		16,000
Advanced Education and Job Training	1,000	
Lottery Fund	15,000	
Native Court Workers & Counselling Association of B C		1,478,871
Attorney General	1,413,855	
Health	65,016	

	Ministry $	Total $
Native Indian Youth Advisory Society		15,166
Advanced Education and Job Training	2,616	
First Citizens' Fund	12,550	
Nau, D		46,088
Social Services and Housing	46,088	
Nawican Friendship Centre		49,319
First Citizens' Fund	20,000	
Social Services and Housing	29,319	
Nechako Association for the Handicapped Society		103,240
Social Services and Housing	103,240	
Nechako Centre		18,164
Social Services and Housing	18,164	
Nechako School District 56		13,536,139
Education	13,423,097	
Health	21,500	
Lottery Fund	3,000	
Social Services and Housing	88,542	
Nechako Valley Community Service Society		101,693
Attorney General	1,365	
Social Services and Housing	100,328	
Nechako/Stuart Services To the Handicapped		66,860
Social Services and Housing	66,860	
Neideli, C		19,214
Social Services and Housing	19,214	
Neighbourhood Service Association of Greater Vancouver		72,573
Social Services and Housing	72,573	
Nelmes Prescription Pharmacy		549,715
Health	549,630	
Social Services and Housing	85	
Nelson & District Arts Council		15,935
Lottery Fund	15,935	
Nelson & District Chamber of Commerce		77,691
Advanced Education and Job Training	7,678	
Economic Development	6,000	
Lottery Fund	64,013	
Nelson & District Home Support Services Society		759,517
Advanced Education and Job Training	8,895	
Health	612,899	
Social Services and Housing	137,723	
Nelson Area Waldorf School Association		73,979
Education	73,979	
Nelson Community Services Centre		141,415
Advanced Education and Job Training	5,232	
Social Services and Housing	136,183	
Nelson District Community Resources Society		631,627
Advanced Education and Job Training	665	
Health	202,603	
Social Services and Housing	428,359	
Nelson Jubilee Manor		192,057
Health	191,257	
Social Services and Housing	800	
Nelson Nordic Ski Club		29,160
Lottery Fund	29,160	
Nelson Public Library		15,360
Lottery Fund	15,360	
Nelson School District 7		13,178,907
Education	13,136,065	
Lottery Fund	3,000	
Social Services and Housing	39,842	
Nelson Sno-Goers Club		21,341
Lottery Fund	21,341	
Nelson 1989 Winter Games Society		15,000
Lottery Fund	15,000	
Nelson, P		10,977
Social Services and Housing	10,977	
Nelson, S		21,485
Social Services and Housing	21,485	
Nenqayni Treatment Centre Society		35,740
Attorney General	35,164	
Social Services and Housing	576	
Netherlands Reformed Congregation		541,938
Education	541,938	
Neto, C		32,002
Health	25,498	
Social Services and Housing	6,504	
Neu, D		10,931
Social Services and Housing	10,931	
Neufeld, A & Neufeld, B		23,904
Social Services and Housing	23,904	
Neufeld, E & Neufeld, K		10,375
Social Services and Housing	10,375	
Neufeld, G		31,388
Attorney General	31,388	
New Beginnings Mastectomy Boutique		21,837
Health	21,466	
Social Services and Housing	371	
New Denver & Area Home Health Care Society		90,144
Health	90,144	
New Denver Pharmacy Ltd		92,507
Health	92,507	
New Horizons Professional Support & Services Inc		188,443
Social Services and Housing	188,443	
New Play Centre		65,255
Advanced Education and Job Training	255	
Lottery Fund	65,000	
New Pui Tak Daycare Centre		11,396
Social Services and Housing	11,396	
New View Society		123,249
Health	123,249	
New Vista Society, The		2,684,188
Health	2,642,716	
Social Services and Housing	41,472	
New West Coast Consultants & Programmes Ltd		168,446
Social Services and Housing	168,446	
New Westminster Allergy Labs Ltd		24,606
Health	24,390	
Social Services and Housing	216	
New Westminster Chamber of Commerce		23,777
Advanced Education and Job Training	16,777	
Economic Development	7,000	
New Westminster School District 40		8,772,623
Advanced Education and Job Training	1,045	
Education	8,506,965	
Social Services and Housing	264,613	
New Westminster Victim Assistance Association		18,750
Attorney General	18,750	
Newby, P & Newby, K		287,838
Health	287,838	
Newell, J & Newell, R		19,782
Social Services and Housing	19,782	
Newjay Resources Ltd		20,000
Energy, Mines and Petroleum Resources	20,000	
Newland, J & Newland, D		113,784
Social Services and Housing	113,784	
Newlife Christian Centre Society		10,424
Education	10,424	
Newman, N & Barnholden, M		65,809
Social Services and Housing	65,809	
Newmont Exploration of Canada Ltd		145,000
Energy, Mines and Petroleum Resources	145,000	
Newton-Whalley-Hi-Way Taxi Ltd		12,652
Health	24	
Social Services and Housing	12,628	
Nexus Engineering Corp		12,795
Advanced Education and Job Training	6,623	
Economic Development	6,172	
Nicholson, B		25,282
Health	17,902	
Social Services and Housing	7,380	
Nickels, J & Nickels, M		78,747
Social Services and Housing	78,747	
Nicola Achievement Centre Society		22,578
Health	22,578	
Nicola Grasshopper Control Committee		15,000
Agriculture and Fisheries	15,000	
Nicola Valley Association for the Mentally Handicapped		47,462
Social Services and Housing	47,462	
Nicola Valley Association for the Mentally Retarded		22,840
Social Services and Housing	22,840	
Nicola Valley General Hospital Society		2,600,613
Health	2,600,613	
Nicola Valley Home Care Society		165,131
Health	153,745	
Social Services and Housing	11,386	
Nielsen, E		56,203
Social Services and Housing	56,203	
Nielsen, I		19,770
Social Services and Housing	19,770	
Nightingale Pharmacy		55,701
Health	55,701	
Nirmal B & Sweet T & A[illegible]rello C		18,720
Social Services and Housing	18,720	
Nirmal, J		26,000
Social Services and Housing	26,000	
Nirsimloo, Dr S		39,750
Health	39,750	
Nisga A Valley Health Board		264,557
Health	264,557	
Nisgha School District 92		3,614,894
Education	3,610,694	
Social Services and Housing	4,200	
Nisha Childrens Society		1,279,631
Social Services and Housing	1,279,631	
Nisika Enterprises Inc		1,030,243
Advanced Education and Job Training	3,612	
Health	59,895	
Social Services and Housing	966,736	
Nixon, Dr M I		12,367
Social Services and Housing	12,367	

	Ministry $	Total $
Noahs Ark Child Care Ltd		28,218
Social Services and Housing	28,218	
Nolan Drugs Ltd		891,135
Attorney General	367	
Health	879,330	
Social Services and Housing	11,438	
Nolan, J		17,439
B C Cultural Fund	2,000	
Social Services and Housing	15,439	
Nolans Clinic Pharmacy		177,070
Health	177,070	
Noranda Exploration Co Ltd.		110,000
Energy, Mines and Petroleum Resources	110,000	
Norkam Senior Secondary School		12,543
Environment and Parks	2,088	
Lottery Fund	10,455	
Normans I D A Pharmacy		140,789
Health	140,698	
Social Services and Housing	91	
Norris-Monoghan, S		18,353
Social Services and Housing	18,353	
Norris, L		13,984
Social Services and Housing	13,984	
North & South Saanich Agricultural Society		56,000
Agriculture and Fisheries	6,000	
Lottery Fund	50,000	
North & West Vancouver Hospital, the Society		56,024,020
Health	56,024,020	
North by Northwest Tourism Association of B C		259,339
Advanced Education and Job Training	9,579	
Tourism, Recreation and Culture	249,760	
North Delta Pharmacy		152,342
Health	152,312	
Social Services and Housing	30	
North Island College		8,946,987
Advanced Education and Job Training	8,946,422	
Lottery Fund	25	
Social Services and Housing	540	
North Island Crisis Centre Society		65,236
Advanced Education and Job Training	5,500	
Attorney General	7,500	
Health	33,715	
Social Services and Housing	18,521	
North Island Family Abuse Resolutions Society		15,519
Attorney General	750	
Social Services and Housing	14,769	
North Kamloops Pharmacy Ltd		269,691
Health	269,443	
Social Services and Housing	248	
North Okanagan Community Life Society		897,806
Social Services and Housing	897,806	
North Okanagan Cross Country Ski Club		37,131
Lottery Fund	37,131	
North Okanagan Handicapped Association		17,488
Advanced Education and Job Training	42	
Social Services and Housing	17,446	
North Okanagan Handicapped Association — In Home Attendant Service		46,467
Health	46,467	
North Okanagan Handicapped Association — Norway House		50,069
Health	50,069	
North Okanagan Handicapped Association — Poplar Grove		38,605
Health	38,605	
North Okanagan Regional Hospital District		667,568
Health	667,568	
North Okanagan Youth Resources Society		692,499
Attorney General	36,000	
Social Services and Housing	656,499	
North Peace Care Home Society		510,742
Health	508,495	
Social Services and Housing	2,247	
North Peace Community Resources Society		1,076,547
Attorney General	173,146	
Health	1,970	
Social Services and Housing	901,431	
North Peace Fall Fair Society		10,000
Agriculture and Fisheries	3,000	
Lottery Fund	7,000	
North Peace Home Support Services		340,215
Health	295,041	
Social Services and Housing	45,174	
North Peace Light Horse Association		13,540
Advanced Education and Job Training	1,540	
Lottery Fund	12,000	
North Shore Association for the Mentally Handicapped		2,263,875
Advanced Education and Job Training	13,986	
Social Services and Housing	2,249,889	
North Shore Association for the Physically Handicapped		967,800
Health	399,654	
Social Services and Housing	568,146	
North Shore Association for the Physically Handicapped — 23rd Street House		67,515
Health	67,515	
North Shore Association for the Physically Handicapped — Gordon House		48,833
Health	48,833	
North Shore Association for the Physically Handicapped — Hendry House		51,211
Health	51,211	
North Shore Association for the Physically Handicapped — Rufus House		47,906
Health	47,906	
North Shore Association for the Physically Handicapped — Wylding House		67,881
Health	67,881	
North Shore Association for the Physicially Handicapped — Kilmer House		51,238
Health	51,238	
North Shore Childrens House Ltd, The		43,232
Social Services and Housing	43,232	
North Shore Continuing Education		10,233
Social Services and Housing	10,233	
North Shore Counselling Centre Society		17,460
Social Services and Housing	17,460	
North Shore Crisis Services Society		147,041
Social Services and Housing	147,041	
North Shore Family Services Society		376,783
Advanced Education and Job Training	512	
Attorney General	13,900	
Social Services and Housing	362,371	
North Shore Home Support Services Society		2,214,575
Health	2,041,337	
Social Services and Housing	173,238	
North Shore Independent School Society		525,497
Education	525,497	
North Shore Meals-On-Wheels Society		12,800
Health	12,800	
North Shore Neighbourhood House Day Care		114,447
Lottery Fund	80	
Social Services and Housing	114,367	
North Shore Playcare Society		66,930
Social Services and Housing	66,930	
North Shore Private Hospital (1985) Ltd		554,140
Health	554,140	
North Shore Projects Society for the Low Income & Handicapped		21,685
Social Services and Housing	21,685	
North Shore Taxi Ltd & Cadillac Cabs Ltd		11,453
Social Services and Housing	11,453	
North Shore Union Board of Health		2,053,914
Health	2,053,914	
North Shore Volunteers for Residents		16,000
Health	16,000	
North Shuswap Business Association		110,733
Advanced Education and Job Training	3,310	
Lottery Fund	107,423	
North Surrey United Church Day Care Centre		19,622
Social Services and Housing	19,622	
North Thompson Homemakers Service		77,171
Health	72,085	
Social Services and Housing	5,086	
North Thompson School District 26		4,999,562
Education	4,963,054	
Health	28,500	
Lottery Fund	3,000	
Social Services and Housing	5,008	
North Vancouver Chamber of Commerce		31,434
Advanced Education and Job Training	9,792	
Economic Development	7,000	
Lottery Fund	14,642	
North Vancouver Community Arts Council		17,315
Lottery Fund	14,815	
Transportation and Highways	2,500	
North Vancouver Klass Association		332,718
Social Services and Housing	332,718	
North Vancouver School District 44		32,110,996
Education	32,018,329	
Lottery Fund	3,000	
Social Services and Housing	89,667	
North Western Technology Ltd		985,775
Economic Development	985,775	
North-West Book Co Ltd		14,176
Advanced Education and Job Training	14,176	
Northcoast Marine Museum Society		85,967
Lottery Fund	85,967	
Northeast Directions		112,656
Advanced Education and Job Training	11,596	
Health	64,597	
Social Services and Housing	36,463	

	Ministry $	Total $
Northern B C Winter Games Society		70,000
Lottery Fund	70,000	
Northern Drugs Ltd		299,090
Attorney General	38	
Health	289,351	
Social Services and Housing	9,701	
Northern Economic Development Corp		39,684
Economic Development	39,684	
Northern Lights College		10,031,536
Advanced Education and Job Training	10,012,585	
Agriculture and Fisheries	1,476	
Economic Development	6,000	
Lottery Fund	376	
Social Services and Housing	11,099	
Northern Optical Co Ltd		35,329
Attorney General	39	
Social Services and Housing	35,290	
Northern Thunderbird Air Ltd		15,200
Advanced Education and Job Training	2,400	
Social Services and Housing	12,800	
Northern Vancouver Island Salmon Enhancement Association		43,049
Lottery Fund	43,049	
Northmount Food Services Ltd		26,321
Attorney General	26,321	
Northmount Pharmacy Ltd		450,034
Advanced Education and Job Training	1,680	
Health	447,933	
Social Services and Housing	421	
Northwest Alcohol & Drug Counselling Service		375,852
Health	375,852	
Northwest Community College		7,407,763
Advanced Education and Job Training	7,386,104	
Attorney General	525	
Lottery Fund	209	
Social Services and Housing	20,925	
Northwest Holdings		22,717
Advanced Education and Job Training	2,372	
Social Services and Housing	20,345	
Norton, E T		17,068
Health	11,060	
Social Services and Housing	6,008	
Norwest Training Services Ltd		96,440
Advanced Education and Job Training	96,440	
Norwich, M		71,073
Health	71,073	
Norwood Home		51,121
Social Services and Housing	51,121	
Nutok Ranch Ltd		280,024
Social Services and Housing	280,024	
Novaco Day Care Centre Society		32,214
Social Services and Housing	32,214	
Novak, Dr S J		41,929
Health	41,929	
Nugter, M		38,238
Social Services and Housing	38,238	
Nurcanli, E		34,093
Social Services and Housing	34,093	
Nutland, J		59,462
Social Services and Housing	59,462	
Nuttgens, F		22,684
Social Services and Housing	22,684	
Nychyporuk, B		18,870
Social Services and Housing	18,870	
Nygren, K		22,871
Social Services and Housing	22,871	
Oak Avenue Day Care		35,829
Social Services and Housing	35,829	
Oak Bay Kiwanis Health Care Society		1,851,362
Health	1,851,362	
Oak Bay Lodge		5,180,017
Health	5,177,245	
Social Services and Housing	2,772	
Oak Bay Lodge Adult Day Care		170,497
Health	170,497	
Oak Bay Volunteer Services		23,040
Social Services and Housing	23,040	
Oak Bay/Greater Victoria 1988 Summer Games Society		210,000
Lottery Fund	210,000	
Oak Pharmacy		65,711
Health	65,449	
Social Services and Housing	262	
Oakherst Private Hospital Ltd		923,986
Health	912,281	
Social Services and Housing	11,705	
Oakley, N.		24,596
Social Services and Housing	24,596	
Oakley, V.		30,811
Social Services and Housing	30,811	
Oakridge Pharmacy		81,486
Health	81,486	
Obermann, M		19,849
Social Services and Housing	19,849	
Ocean View Guest Home		707,788
Health	707,788	
Oceanview Family Care Home		11,293
Health	11,293	
Office of the B C Cultural Heritage Advisor		30,000
Lottery Fund	30,000	
Ohnona, Dr M		10,501
Advanced Education and Job Training	314	
Social Services and Housing	10,187	
OK Falls Pharmacy		145,359
Health	145,225	
Social Services and Housing	134	
Okanagan College		20,116,333
Advanced Education and Job Training	20,055,951	
Lottery Fund	578	
Social Services and Housing	59,804	
Okanagan Commemorative Pioneer Cultural Society — The Gateby		1,352,637
Health	1,339,910	
Social Services and Housing	12,727	
Okanagan Dried Fruit Ltd		18,104
Advanced Education and Job Training	1,840	
Agriculture and Fisheries	14,971	
Economic Development	1,293	
Okanagan Falls Chamber of Commerce		130,200
Lottery Fund	130,200	
Okanagan Falls Housing & Recreation Society		22,724
Lottery Fund	22,724	
Okanagan Helicopters Ltd		15,524
Advanced Education and Job Training	11,659	
Economic Development	3,865	
Okanagan Historical Society		42,156
Lottery Fund	42,156	
Okanagan Medical Supplies Ltd		131,347
Advanced Education and Job Training	292	
Social Services and Housing	131,055	
Okanagan Mission Community Hall Association		15,865
Lottery Fund	15,865	
Okanagan Neurological Association		429,503
Advanced Education and Job Training	2,948	
Education	13,335	
Health	85,000	
Social Services and Housing	328,220	
Okanagan Prosthetics Ltd		106,021
Health	106,021	
Okanagan Regional Library		688,002
Tourism, Recreation and Culture	688,002	
Okanagan Regional Library District		23,910
Lottery Fund	23,910	
Okanagan Shuswap Communities Against Sexual Abuse		13,905
Social Services and Housing	13,905	
Okanagan Similkameen Tourist Association		876,209
Tourism, Recreation and Culture	876,209	
Okanagan Summer School of the Arts		42,950
Lottery Fund	42,950	
Okanagan Symphony Society		28,500
Lottery Fund	28,500	
Okanagan-Similkameen Neurological Society		124,235
Health	122,750	
Social Services and Housing	1,485	
O'Keefe Ranch & Interior Heritage Society		62,000
Lottery Fund	62,000	
O'Keeffe, R.		25,113
Social Services and Housing	25,113	
O'Laney, G S.		12,330
Social Services and Housing	12,330	
Old Age Pensioners Organization 87		13,092
Lottery Fund	13,092	
Oliver Gold Corp		40,000
Energy, Mines and Petroleum Resources	40,000	
Oliver Golf & Country Club Society		26,191
Advanced Education and Job Training	756	
Lottery Fund	25,435	
Oliver I D A Drug Store		194,747
Advanced Education and Job Training	1,692	
Health	191,759	
Social Services and Housing	1,296	
Oliver, K		23,016
Social Services and Housing	23,016	
Olsen, E.		25,628
Social Services and Housing	25,628	
Olsen, R		17,312
Social Services and Housing	17,312	
Olson, Dr C E		33,723
Health	33,723	
Olson, S.		19,627
Attorney General	289	
Social Services and Housing	19,338	

	Ministry $	Total $
Olstad, A		52,587
Social Services and Housing	52,587	
Olton, S & Pelfrey, W		30,952
Social Services and Housing	30,952	
Omineca Hospital Society (St John Hospital)		2,232,978
Health	2,232,978	
Omineca Hospital Society (Stuart Lake Hospital)		1,259,208
Health	1,259,208	
Omineca Lodge		665,854
Health	665,854	
Onderwater, J		10,398
Agriculture and Fisheries	10,398	
One Way Adventure Foundation, The		882,491
Attorney General	367,604	
Social Services and Housing	514,887	
Oosterhoff, C		59,044
Social Services and Housing	59,044	
Open Door, The		10,931
Social Services and Housing	10,931	
Open Learning Institute		7,818,228
Advanced Education and Job Training	7,817,165	
Health	650	
Social Services and Housing	413	
Open Space Arts Society		10,787
Lottery Fund	10,787	
Operating Engineers/Joint Apprenticeship Training Plan		120,929
Advanced Education and Job Training	120,929	
Opie, L		11,210
Social Services and Housing	11,210	
Opportunities North		43,740
Economic Development	43,740	
Opticana Eyewear Inc		108,038
Health	81	
Social Services and Housing	107,957	
Orchard City Three Links Care Society		991,551
Health	991,551	
Orcrest Group Home		192,538
Social Services and Housing	192,538	
Oregan Jack Creek Indian Band		12,500
First Citizens' Fund	12,500	
O'Reilly, K & Coldwell, B		10,000
First Citizens' Fund	10,000	
Orientation Adjustment Services for Immigrants Society		57,891
Advanced Education and Job Training	7,891	
Health	50,000	
Oriole Lodge Family Care Home		32,867
Health	32,867	
Orion Home		46,181
Social Services and Housing	46,181	
Orion Youth Services Society		45,223
Social Services and Housing	45,223	
Orthodox Rabbinical Council of B C		37,743
Education	37,743	
Orthokinetic Laboratory Ltd		10,368
Social Services and Housing	10,368	
Orthotech Management Ltd		226,410
Advanced Education and Job Training	135	
Health	196,354	
Social Services and Housing	29,921	
Ortiver Enterprises Ltd		16,826
Social Services and Housing	16,826	
Osborne Home		205,571
Advanced Education and Job Training	903	
Health	161,078	
Social Services and Housing	43,590	
O'Shaughnessy, Dr R J		96,402
Health	96,402	
Osoyoos Chamber of Commerce		11,320
Advanced Education and Job Training	6,320	
Economic Development	5,000	
Osoyoos Indian Band		43,719
Agriculture and Fisheries	43,719	
Oster, B, Mrs.		12,954
Social Services and Housing	12,954	
Ostere, L		10,861
Social Services and Housing	10,861	
Ostojich, P & Ostojich, S		11,737
Health	7,658	
Social Services and Housing	4,079	
Otter, J		11,376
Health	6,723	
Social Services and Housing	4,653	
Otway, H		13,083
Social Services and Housing	13,083	
Out of Province Hospitals Reciprocal Agreement		29,644,815
Health	29,642,064	
Social Services and Housing	2,751	
Outdoor Recreation Council of B C		177,676
Economic Development	65,492	
Environment and Parks	5,000	
Lottery Fund	107,184	
Outdoor Recreation Foundation of B C		178,560
Advanced Education and Job Training	178,560	
Outdoor Unlittered		50,000
Lottery Fund	50,000	
Outlook Academy		18,208
Social Services and Housing	18,208	
Outreach Home Support Society		2,152,284
Health	2,151,742	
Social Services and Housing	542	
Outward Bound B C		17,382
Attorney General	9,570	
Lottery Fund	6,317	
Social Services and Housing	1,495	
Overlander Extended Care Hospital		58,204
Social Services and Housing	58,204	
Overlander Hospital Society		4,776,880
Health	4,776,880	
Overwaitea Foods		170,724
Social Services and Housing	170,724	
Overwaitea Foods & Drugs		992,470
Health	986,057	
Social Services and Housing	6,413	
Owens, W G & Abraham, D G & Shamenski, R		20,587
Social Services and Housing	20,587	
Owl Drugs		572,151
Health	572,089	
Social Services and Housing	62	
Owl House Society		171,288
Social Services and Housing	171,288	
P & A Pharmacy Ltd		259,565
Health	259,369	
Social Services and Housing	196	
P C I Prescription Centre		241,433
Health	241,433	
P G Day Care Services Ltd		37,998
Advanced Education and Job Training	210	
Social Services and Housing	37,788	
P G Engine Rebuilders Ltd		10,522
Advanced Education and Job Training	10,522	
P G Surg-Med Ltd		88,513
Health	43,604	
Social Services and Housing	44,909	
Pacific Association for Autistic Citizens		83,890
Social Services and Housing	83,890	
Pacific Centre for Human Development		392,055
Attorney General	183	
Social Services and Housing	391,872	
Pacific Childrens Shelter Society		1,205,061
Social Services and Housing	1,205,061	
Pacific Cinematheque Pacifique		37,500
Lottery Fund	37,500	
Pacific Coast Family Training Association		149,561
Social Services and Housing	149,561	
Pacific Health Care Society (Queens Park Hospital)		7,969,821
Health	7,969,821	
Pacific Infocentre Consultants Ltd		22,978
Social Services and Housing	22,978	
Pacific Legal Education Association		1,641,212
Attorney General	1,638,945	
Social Services and Housing	2,267	
Pacific Marine Training Institute		3,299,034
Advanced Education and Job Training	3,299,034	
Pacific Montessori Society		89,933
Education	69,748	
Social Services and Housing	20,185	
Pacific National Exhibition		290,000
Agriculture and Fisheries	30,000	
Forests and Lands	10,000	
Lottery Fund	250,000	
Pacific Northern Gas Ltd		67,300
Advanced Education and Job Training	37,300	
Economic Development	30,000	
Pacific Opera Victoria		81,224
Advanced Education and Job Training	2,100	
Lottery Fund	79,124	
Pacific Pentecostal Education & Communications Society		347,458
Education	347,458	
Pacific Rim Arts Society		13,770
Lottery Fund	13,770	
Pacific Rim Institute of Tourism		300,000
Tourism, Recreation and Culture	300,000	
Pacific Vineyards (1975) Ltd		36,260
Agriculture and Fisheries	36,260	
Pacific Western Airlines Ltd		36,491
Advanced Education and Job Training	301	
Health	2,554	
Social Services and Housing	33,636	
Pacific Willow Drugs Ltd		38,599
Health	38,593	
Social Services and Housing	6	

	Ministry $	Total $
Pacific Youth & Family Addiction Services Society		106,470
Health	106,470	
Pacifica Pharmacy Ltd		213,133
Attorney General	21	
Health	206,896	
Social Services and Housing	6,216	
Pacifica Treatment Centre		30,269
Social Services and Housing	30,269	
Padac Art Foundation		10,000
Lottery Fund	10,000	
Page, M H J, Mrs		12,749
Health	12,749	
Painting Industry Joint Trade Board		15,307
Advanced Education and Job Training	15,307	
Palmer, B		27,095
Social Services and Housing	27,095	
Panasichuk, I		12,475
Social Services and Housing	12,475	
Pankratz Inc, Dr W J		16,667
Advanced Education and Job Training	62	
Health	16,605	
Panorama House		141,618
Social Services and Housing	141,618	
Pappel, Dr J E		23,854
Social Services and Housing	23,854	
Para-Med Health Services Inc		2,041,828
Health	1,997,861	
Social Services and Housing	43,967	
Paradise Care Home Ltd		214,991
Health	180,291	
Social Services and Housing	34,700	
Paragas, Dr P G		18,495
Advanced Education and Job Training	115	
Health	18,280	
Social Services and Housing	100	
Paramed Health Services Inc		182,675
Health	182,675	
Pardy, N		19,276
Health	19,276	
Parent Encouragement Group Child Care Centre Society		122,922
Social Services and Housing	122,922	
Park House		52,934
Social Services and Housing	52,934	
Park, M		87,861
Social Services and Housing	87,861	
Parkdale (1986) Daycare Centre		41,236
Social Services and Housing	41,236	
Parkdale Day Care Centres Ltd		59,901
Social Services and Housing	59,901	
Parkdale Early Childhood Centre		55,474
Social Services and Housing	55,474	
Parkdale Place Adult Day Care		30,367
Health	30,367	
Parkdale Place Housing Society		1,112,433
Health	1,103,175	
Social Services and Housing	9,258	
Parker Cattle Co Ltd		15,781
Agriculture and Fisheries	15,781	
Parker, I V		37,416
Social Services and Housing	37,416	
Parkerson, E		22,556
Social Services and Housing	22,556	
Parkholm Lodge		1,222,738
Health	1,222,738	
Parklane Private Hospital Ltd		266,363
Health	258,880	
Social Services and Housing	7,483	
Parkridge Private Hospital		1,390,156
Health	1,331,072	
Social Services and Housing	59,084	
Parkside Residence		324,365
Health	157,272	
Social Services and Housing	167,093	
Parksville & District Chamber of Commerce		14,618
Advanced Education and Job Training	8,618	
Economic Development	6,000	
Parksville & District Home Support Society		935,933
Health	921,555	
Social Services and Housing	14,378	
Parksville Kiddie Kollege		11,897
Social Services and Housing	11,897	
Parkview Place Society		315,232
Health	315,232	
Parkview Rest Home		139,102
Health	129,849	
Social Services and Housing	9,253	
Parkwell Pharmacy		59,471
Health	59,213	
Social Services and Housing	258	
Parkwood Lodge		11,977
Social Services and Housing	11,977	
Parkwood Terrace Day Care Centre		34,261
Social Services and Housing	34,261	
Parlee, B		16,084
Social Services and Housing	16,084	
Parry, Dr P		56,398
Health	56,398	
Partners in Communication		19,968
Social Services and Housing	19,968	
Pastiche Productions Ltd		27,877
Health	27,877	
Pat-Em Resthomes Ltd		185,212
Advanced Education and Job Training	360	
Health	171,441	
Social Services and Housing	13,411	
Paterson Pharmacy Ltd		290,822
Health	286,727	
Social Services and Housing	4,095	
Patients Comfort Allowances		109,568
Health	98,657	
Social Services and Housing	10,911	
Patriasz, K		10,089
Social Services and Housing	10,089	
Patrich, N		18,147
Social Services and Housing	18,147	
Patrick, Y		48,304
Social Services and Housing	48,304	
Patry, L		21,964
Advanced Education and Job Training	21,964	
Paul, P		10,000
First Citizens' Fund	10,000	
Paulsen, G		40,199
Health	15,488	
Social Services and Housing	24,711	
Payless Drugs		573,769
Health	571,048	
Social Services and Housing	2,721	
Payless Pharmacy		67,722
Health	67,722	
Payne, D		31,671
Health	31,671	
Pazder, Dr L H		69,637
Health	69,637	
Peace Arch Community Services		1,314,869
Health	48,000	
Social Services and Housing	1,266,869	
Peace Arch Day Care Society		19,953
Social Services and Housing	19,953	
Peace Arch District Hospital		59,698
Attorney General	10	
Social Services and Housing	59,688	
Peace Arch District Hospital Society		17,322,093
Health	17,322,093	
Peace River Alaska Highway Tourist Association		127,132
Economic Development	1,086	
Tourism, Recreation and Culture	126,046	
Peace River Greenhouses Ltd		12,267
Agriculture and Fisheries	12,267	
Peace River Haven		15,519
Social Services and Housing	15,519	
Peace River Haven Care Society		930,223
Health	930,223	
Peace River North School District 60		21,315,014
Education	21,281,311	
Lottery Fund	3,000	
Social Services and Housing	30,703	
Peace River Soil Conservation		133,997
Agriculture and Fisheries	133,997	
Peace River South School District 59		22,925,391
Education	22,872,896	
Lottery Fund	3,000	
Social Services and Housing	49,495	
Peachland & District Retirement Services		14,265
Lottery Fund	14,265	
Peachland Pharmacy Ltd		196,587
Health	196,412	
Social Services and Housing	175	
Pearce, A		38,744
Social Services and Housing	38,744	
Pearl Villa Lodge		133,808
Health	83,554	
Social Services and Housing	50,254	
Pearson Hospital		671,015
Health	147,453	
Lottery Fund	5,471	
Social Services and Housing	518,091	
Pearson, D & Pearson, W		11,239
Social Services and Housing	11,239	
Pearson, M		17,647
Social Services and Housing	17,647	
Pedersen, D & Pedersen, K		83,866
Social Services and Housing	83,866	

	Ministry $	Total $
Peer Systems Consulting Group Inc		40,000
Health	40,000	
Pellerin, A		16,617
Health	4,600	
Social Services and Housing	12,017	
Pelletier, Dr R M		59,890
Health	59,890	
Pemberton & District Hospital Society		314,130
Health	314,130	
Pemberton Pharmacy		13,833
Health	13,672	
Social Services and Housing	161	
Pemberton, M & Pemberton, W		34,780
Social Services and Housing	34,780	
Pemberton, W		18,708
Social Services and Housing	18,708	
Pender Harbour & District Community Health Clinic		47,288
Health	47,288	
Pender Island Agricultural & Recreational Hall Society		18,750
Lottery Fund	18,750	
Pender Island Homemaker Service		90,547
Health	89,001	
Social Services and Housing	1,546	
Pender Island Pharmacy Ltd		71,204
Health	71,204	
Pendragon House		122,952
Social Services and Housing	122,952	
Pendrell Day Care Centre		38,869
Social Services and Housing	38,869	
Penelakut Indian Band		100,000
First Citizens' Fund	100,000	
Peninsula Community Association		72,344
Attorney General	19,044	
Social Services and Housing	53,300	
Peninsula Home Support Services		453,655
Health	353,551	
Social Services and Housing	100,104	
Penner, Dr H U		43,406
Advanced Education and Job Training	546	
Health	42,860	
Pennock, V		21,896
Social Services and Housing	21,896	
Pentacare Childcare Society		17,701
Social Services and Housing	17,701	
Pentecostal Assemblies of Canada B C & Yukon		43,858
Attorney General	43,858	
Pentecostal Holiness Church — Western Conference		41,667
Attorney General	41,667	
Penticton & District Community Resources Society		536,416
Attorney General	2,370	
Health	37,692	
Social Services and Housing	496,354	
Penticton & District Day Care Society		54,501
Social Services and Housing	54,501	
Penticton & District Jaycees		133,500
Lottery Fund	133,500	
Penticton & District Retirement Service		1,524,652
Health	1,510,643	
Social Services and Housing	14,009	
Penticton & District Retirement Service Daycare		143,973
Health	143,973	
Penticton & District Society for the Mentally Handicapped		831,060
Advanced Education and Job Training	2,400	
Social Services and Housing	828,660	
Penticton Area Womens Centre Society		35,983
Lottery Fund	35,983	
Penticton Chamber of Commerce		54,035
Advanced Education and Job Training	26,035	
Economic Development	28,000	
Penticton Home Support Service		633,053
Health	543,702	
Social Services and Housing	89,351	
Penticton Hospital Society		21,199,330
Health	21,199,330	
Penticton Kiwanis Club		30,000
Lottery Fund	30,000	
Penticton Public Library		46,970
Lottery Fund	46,970	
Penticton Regional Hospital		77,425
Health	69,882	
Social Services and Housing	7,543	
Penticton Safety Village		26,000
Transportation and Highways	26,000	
Penticton School District 15		13,347,997
Education	13,325,358	
Lottery Fund	3,000	
Social Services and Housing	19,639	
Penticton Skaha Rotary Endowment Society		19,257
Lottery Fund	19,257	
Penticton Triathlon Society		20,000
Lottery Fund	20,000	
Pentland Ltd, J A		482,384
Advanced Education and Job Training	735	
Attorney General	147	
Health	476,540	
Social Services and Housing	4,962	
People-In-Need Crisis Intervention Society of Vernon & District		34,022
Health	34,022	
Peoples Drug Mart		6,228,593
Advanced Education and Job Training	3,377	
Attorney General	82	
Health	6,187,257	
Social Services and Housing	37,877	
Pepin, A		17,282
Health	17,282	
Perelco Management Ltd		61,051
Advanced Education and Job Training	968	
Social Services and Housing	60,083	
Perkins, L		19,427
Social Services and Housing	19,427	
Perry Ranch Ltd		30,501
Agriculture and Fisheries	30,501	
Perry, B		22,699
Social Services and Housing	22,699	
Perry, K & Perry, B		96,999
Social Services and Housing	96,999	
Perry, L & Nelson, B		14,336
Social Services and Housing	14,336	
Perry, M		54,379
Social Services and Housing	54,379	
Personal Placement Program		1,038,913
Advanced Education and Job Training	1,038,913	
Peters, A, Mrs		16,584
Social Services and Housing	16,584	
Peters, C		15,227
Social Services and Housing	15,227	
Peters, S		53,017
Social Services and Housing	53,017	
Peterson, F A		49,950
Attorney General	49,950	
Petes Fruit Market		11,423
Social Services and Housing	11,423	
Pfitzner, M		27,000
Social Services and Housing	27,000	
Pharmacare Programs		22,415,994
Health	22,415,994	
Pharmacare Seniors Dispensing Fee		977,640
Health	977,640	
Pharmasave		19,973,025
Advanced Education and Job Training	7,029	
Attorney General	246	
Health	19,841,841	
Social Services and Housing	123,909	
Philipp, L		12,320
Social Services and Housing	12,320	
Phillips, N W		17,523
Health	17,523	
Phils Pharmacy		67,476
Health	67,454	
Social Services and Housing	22	
Phoenix Dispensary Ltd		214,661
Health	214,375	
Social Services and Housing	286	
Phoenix Gymnastic Club		11,033
Lottery Fund	11,033	
Phoenix Transition Hostel		141,579
Social Services and Housing	141,579	
Physiotherapy Re-Entry Committee		25,000
Advanced Education and Job Training	25,000	
Piercey, Dr M L		36,221
Advanced Education and Job Training	62	
Health	36,159	
Pierres Point Recreation Club		12,750
First Citizens' Fund	12,750	
Pilcher, B		24,395
Social Services and Housing	24,395	
Pilkey, F, Mrs		10,512
Social Services and Housing	10,512	
Pilutik, Dr W J		15,408
Social Services and Housing	15,408	
Pimlott, M & Pimlott, G		14,689
Social Services and Housing	14,689	
Pinard, D & Ekering, P		36,859
Social Services and Housing	36,859	
Pine Grove Place		19,505
Social Services and Housing	19,505	
Pine Lodge		20,466
Social Services and Housing	20,466	
Pion, A		16,015
Social Services and Housing	16,015	

	Ministry $	Total $
Pioneer House		494,628
Health	340,059	
Social Services and Housing	154,569	
Pioneer Lodge		252,164
Social Services and Housing	252,164	
Pioneer Park Committee		26,750
Lottery Fund	26,750	
Pioneer Villa		679,237
Health	652,471	
Social Services and Housing	26,766	
Piping Industry Apprenticeship Board		176,756
Advanced Education and Job Training	176,756	
Pitman Pharmacy		90,588
Health	90,588	
Pitt Meadows Athletic Association		42,984
Lottery Fund	42,984	
Plamondon, H & Plamondon, R		11,451
Social Services and Housing	11,451	
Plamondon, H		24,555
Social Services and Housing	24,555	
Plantagenet Publishing Co		15,945
Lottery Fund	15,945	
Platz, L		63,542
Social Services and Housing	63,542	
Plavcic, N		18,708
Social Services and Housing	18,708	
Playhouse Childrens Society		53,995
Social Services and Housing	53,995	
Playhouse Theatre Co		265,000
Lottery Fund	265,000	
Playhouse Theatre School, The		87,500
Lottery Fund	87,500	
Playhouse, The		29,875
Social Services and Housing	29,875	
Playland Day Care Centre		38,199
Social Services and Housing	38,199	
Playwell Products Ltd		11,090
Advanced Education and Job Training	11,090	
Pleasant Acres		151,564
Social Services and Housing	151,564	
Pleasant Meadows Lodge (1987) Ltd		318,134
Health	299,403	
Social Services and Housing	18,731	
Pleasant Meadows Senior Citizens Home Ltd		12,015
Health	12,015	
Pleasant View Housing Society		1,135,401
Health	1,128,043	
Social Services and Housing	7,358	
Pleasant View Housing Society 1980		17,378
Health	17,378	
Ploquin, C		28,566
Social Services and Housing	28,566	
Point Grey Lodge Rest Home		187,886
Health	181,862	
Social Services and Housing	6,024	
Poirier, G		19,408
Social Services and Housing	19,408	
Poitras, L & Poitras, B		10,718
Social Services and Housing	10,718	
Polaris		24,050
Social Services and Housing	24,050	
Polaris Inflatable Boats Ltd		18,265
Advanced Education and Job Training	18,265	
Pole Inc, Dr C L		29,088
Advanced Education and Job Training	62	
Health	29,026	
Polehoyke, P		11,061
Health	11,061	
Polman, Dr W		57,238
Health	57,238	
Pomeroy, B		20,713
Social Services and Housing	20,713	
Ponderosa Lodge		3,359,116
Health	3,316,340	
Social Services and Housing	42,776	
Ponderosa Lodge Day Care		155,323
Health	155,323	
Ponderosa Lodge Ltd		85,286
Social Services and Housing	85,286	
Ponsioen, E		17,535
Social Services and Housing	17,535	
Pooh Corner Daycare Society		39,322
Social Services and Housing	39,322	
Popham, L J		44,746
Advanced Education and Job Training	13,783	
Health	30,963	
Port Alberni & Area Volunteer Society		23,742
Social Services and Housing	23,742	
Port Alberni Association for Children With Development Disabilities		35,000
Health	35,000	
Port Alberni Drug & Alcohol Counselling Service Society		178,772
Health	178,772	
Port Alberni Family Court Committee		40,000
Attorney General	40,000	
Port Alberni Family Guidance Association		40,531
Health	4,165	
Social Services and Housing	36,366	
Port Alberni Friendship Centre		15,000
First Citizens' Fund	15,000	
Port Alberni Friendship Lodge Society		86,555
Social Services and Housing	86,555	
Port Alberni Home Support Association		788,073
Health	581,282	
Social Services and Housing	206,791	
Port Alberni Optical Ltd		17,337
Social Services and Housing	17,337	
Port Alberni Womens Resources Society		94,551
Social Services and Housing	94,551	
Port Alice Hospital Society		521,972
Health	521,972	
Port Clements Historical Society		24,953
Lottery Fund	24,953	
Port Coquitlam Daycare		33,640
Social Services and Housing	33,640	
Port Coquitlam Womens Centre		22,280
Advanced Education and Job Training	4,000	
Social Services and Housing	18,280	
Port Hardy & District Chamber of Commerce		12,774
Advanced Education and Job Training	9,024	
Economic Development	3,750	
Port Hardy Heritage Society		28,202
Lottery Fund	28,102	
Tourism, Recreation and Culture	100	
Port Hardy Hospital Society		1,402,968
Health	1,402,968	
Port McNeill & District Hospital Society		889,144
Health	889,144	
Pos, Dr R		28,509
Health	28,509	
Poschner Construction Ltd		30,000
Energy, Mines and Petroleum Resources	30,000	
Post Secondary Scholarships & Awards		4,126,671
Advanced Education and Job Training	4,126,671	
Poter, V		10,535
Health	10,535	
Potrie, H & Potrie, A		30,994
Social Services and Housing	30,994	
Potrie, H		51,770
Social Services and Housing	51,770	
Potts, N		38,312
Social Services and Housing	38,312	
Pouce Coupe Community Hospital Society		1,781,483
Health	1,758,837	
Social Services and Housing	22,646	
Poustie, L		30,175
Social Services and Housing	30,175	
Powell Place		293,135
Social Services and Housing	293,135	
Powell River & District Home Support Society		554,679
Health	525,683	
Social Services and Housing	28,996	
Powell River Academy of Music		44,748
Lottery Fund	44,748	
Powell River Association for the Mentally Handicapped		431,238
Advanced Education and Job Training	15,215	
Health	127,007	
Social Services and Housing	289,016	
Powell River Business Development Association		12,862
Advanced Education and Job Training	4,656	
Economic Development	8,206	
Powell River Chamber of Commerce		227,725
Advanced Education and Job Training	7,704	
Economic Development	6,000	
Lottery Fund	214,021	
Powell River Citizen Advocacy Society		162,020
Social Services and Housing	162,020	
Powell River Civil Liberties Society		61,833
Attorney General	4,677	
Social Services and Housing	57,156	
Powell River Community Services Association		186,839
Health	2,650	
Social Services and Housing	184,189	
Powell River District Public Library Association		40,978
Lottery Fund	40,978	
Powell River Employment Program Society		160,006
Health	31,232	
Lottery Fund	120,458	
Social Services and Housing	8,316	
Powell River Hospital Society		6,853,357
Health	6,853,357	

	Ministry $	Total $
Powell River Kids Place Daycare Centre		11,237
Social Services and Housing	11,237	
Powell River School District 47		10,732,290
Education	10,677,731	
Lottery Fund	2,930	
Social Services and Housing	51,629	
Powell, C R		13,798
Social Services and Housing	13,798	
Power, D		30,181
Social Services and Housing	30,181	
Powers & Associates Ltd, D C		19,665
Advanced Education and Job Training	19,665	
Powers, D & Pardy, J		28,626
Social Services and Housing	28,626	
Prasad, S		16,240
Health	16,240	
Pratt, G & Pratt, A		21,757
Social Services and Housing	21,757	
Pratts Pharmacy		287,939
Health	285,007	
Social Services and Housing	2,932	
Premack, D		17,693
Social Services and Housing	17,693	
Presbyterian Church in Canada		44,596
Attorney General	44,596	
Prescription Optical Co		107,698
Health	9,088	
Social Services and Housing	98,610	
Presentation House Cultural Society		32,500
Lottery Fund	32,500	
Presley, F		18,660
Social Services and Housing	18,660	
Price, A		18,708
Social Services and Housing	18,708	
Prichard, Dr J M		14,672
Social Services and Housing	14,672	
Priest, Dr V		32,260
Health	32,260	
Prieto, H		14,572
Social Services and Housing	14,572	
Prima Enterprises Ltd		77,662
Social Services and Housing	77,662	
Prime, Dr F M		10,560
Health	10,560	
Primeau, M		13,335
Social Services and Housing	13,335	
Primeau, T		87,671
Social Services and Housing	87,671	
Prince George & District Community Arts Council		12,820
Lottery Fund	12,820	
Prince George & District Home Support Service Society		600,450
Advanced Education and Job Training	2,112	
Health	386,455	
Social Services and Housing	211,883	
Prince George & District Hospital Society		36,818,515
Health	36,818,515	
Prince George & District United Way		15,667
Lottery Fund	15,667	
Prince George Activators Society		141,881
Advanced Education and Job Training	5,580	
Attorney General	136,301	
Prince George Art Gallery Association		16,500
B C Cultural Fund	16,500	
Prince George Association for Individuals With Mental Handicaps		2,516,560
Advanced Education and Job Training	20,765	
Health	298,824	
Social Services and Housing	2,196,971	
Prince George Crisis Intervention Society		57,892
Health	57,892	
Prince George Native Friendship Centre		40,805
First Citizens' Fund	20,000	
Social Services and Housing	20,805	
Prince George Native Housing Society		10,403
Social Services and Housing	10,403	
Prince George Phoenix Transition Home Society		17,557
Attorney General	17,557	
Prince George Public Library		152,418
Lottery Fund	152,418	
Prince George Receiving Home Society		461,596
Attorney General	35,692	
Social Services and Housing	425,904	
Prince George Region Development Corp		50,450
Advanced Education and Job Training	450	
Economic Development	50,000	
Prince George Regional Hospital		46,084
Attorney General	4,362	
Social Services and Housing	41,722	

	Ministry $	Total $
Prince George School District 57		66,945,241
Advanced Education and Job Training	1,000	
Education	66,810,473	
Lottery Fund	3,000	
Social Services and Housing	130,768	
Prince George School of Artistic Gymnastics		13,316
Lottery Fund	13,316	
Prince George Senior Citizens Home Society		919,674
Health	919,674	
Prince George Symphony Orchestra		20,000
Lottery Fund	20,000	
Prince Optical Ltd		17,296
Attorney General	701	
Social Services and Housing	16,595	
Prince Rupert Achievement Centre		38,682
Advanced Education and Job Training	2,895	
Social Services and Housing	35,787	
Prince Rupert Community Enrichment Society		116,725
Social Services and Housing	116,725	
Prince Rupert Convention & Visitors Bureau		13,008
Advanced Education and Job Training	13,008	
Prince Rupert Home Support Association		153,745
Health	140,648	
Social Services and Housing	13,097	
Prince Rupert Marine Rescue Society		40,964
Lottery Fund	40,964	
Prince Rupert Public Library		35,026
Lottery Fund	35,026	
Prince Rupert Regional Hospital		13,514
Attorney General	20	
Health	10,026	
Social Services and Housing	3,468	
Prince Rupert Regional Hospital Association		8,363,934
Health	8,363,934	
Prince Rupert School District 52		14,522,579
Education	14,491,670	
Lottery Fund	3,000	
Social Services and Housing	27,909	
Prince Rupert Transition House Society		120,529
Social Services and Housing	120,529	
Prince Rupert Youth Enrichment Society		25,129
Social Services and Housing	25,129	
Princeton & District Community Services Society		263,963
Advanced Education and Job Training	3,030	
Health	67,871	
Lottery Fund	11,667	
Social Services and Housing	181,395	
Princeton Alcohol & Drug Counselling Society		10,000
Health	10,000	
Princeton Child Care Services		41,960
Social Services and Housing	41,960	
Princeton Hospital Society		1,739,616
Health	1,739,616	
Princeton Long Term Care Society		318,162
Health	318,162	
Princeton School District 17		3,736,577
Education	3,735,057	
Lottery Fund	1,520	
Pritchard Community Association		17,067
Lottery Fund	17,067	
Pro-Active Resources Management Corp		166,029
Social Services and Housing	166,029	
Pro-Max Consultants		74,232
Social Services and Housing	74,232	
Probert, A E		37,364
Social Services and Housing	37,364	
Prochnau, H		34,408
Health	34,408	
Project Adamant Society		61,864
Attorney General	17,548	
Social Services and Housing	44,316	
Promontory Place		76,202
Social Services and Housing	76,202	
Prospect Equipment (1983)		14,334
Social Services and Housing	14,334	
Prospectors Assistance		271,300
Energy, Mines and Petroleum Resources	271,300	
Proulx, R		16,570
Social Services and Housing	16,570	
Providence Farm		100,445
Lottery Fund	100,445	
Province of Saskatchewan		837,912
Advanced Education and Job Training	837,912	
Provincial Capital Commission		555,000
Municipal Affairs	555,000	
Provincial Meet Account of Vancouver Island Mine & Industrial Safety Association		12,500
Energy, Mines and Petroleum Resources	12,500	
Provincial Treasurer of Alberta		14,894
Social Services and Housing	14,894	
Pryce, S		25,247
Health	16,271	
Social Services and Housing	8,976	

	Ministry $	Total $
Public Employers of B C		39,149
Energy, Mines and Petroleum Resources	750	
Intergovernmental Relations	38,399	
Public Legal Education Society		75,514
Attorney General	51,669	
Lottery Fund	23,845	
Puddle Duck Childrens Centre		17,607
Social Services and Housing	17,607	
Puddleduck Preschool, J		18,770
Social Services and Housing	18,770	
Pudsey, W		59,429
Social Services and Housing	59,429	
Pumpkin Patch Nursery		20,254
Social Services and Housing	20,254	
Punzalan Special Care Home		23,122
Social Services and Housing	23,122	
Purcell Concert Society		18,000
Lottery Fund	18,000	
Purden Ski Village		11,371
Transportation and Highways	11,371	
Puss in Boots Day Care Centre & Out of School		24,897
Social Services and Housing	24,897	
Pynelogs		238,442
Social Services and Housing	238,442	
Q C I Rediscovery Society		13,708
Attorney General	13,708	
Quadra Pharmacy Ltd		132,775
Health	132,775	
Quadra Travel (1976) Ltd		10,805
Social Services and Housing	10,805	
Qualicum Beach & District Cultural Centre		48,267
Lottery Fund	48,267	
Qualicum Beach Airport		25,000
Transportation and Highways	25,000	
Qualicum Beach Chamber of Commerce		96,421
Advanced Education and Job Training	7,304	
Lottery Fund	89,117	
Qualicum Prescriptions		243,557
Health	242,933	
Social Services and Housing	624	
Qualicum School District 69		11,054,840
Education	11,041,350	
Lottery Fund	3,000	
Social Services and Housing	10,490	
Quan, Dr J L		65,192
Health	65,192	
Quarless, G		39,800
Attorney General	39,800	
Quashie, N		13,940
Social Services and Housing	13,940	
Queen Alexandra Hospital for Children		67,364
Health	7,347	
Social Services and Housing	60,017	
Queen Charlotte Island Homemaker Services		88,608
Health	85,544	
Social Services and Housing	3,064	
Queen Charlotte Island Regional Health & Human Resources Council		18,166
Social Services and Housing	18,166	
Queen Charlotte Islands General Hospital		62,350
Health	61,677	
Social Services and Housing	673	
Queen Charlotte Islands Health Care Society		656,319
Health	635,590	
Social Services and Housing	20,729	
Queen Charlotte Islands Hospital Society		1,417,437
Health	1,417,437	
Queen Charlotte School District 50		6,202,131
Education	6,196,355	
Lottery Fund	3,000	
Social Services and Housing	2,776	
Queen Elizabeth Hall		71,798
Health	70,006	
Social Services and Housing	1,792	
Queen Margarets School		240,321
Education	227,709	
Lottery Fund	35	
Social Services and Housing	12,577	
Queen Mary Community School Association		12,356
Attorney General	5,736	
Social Services and Housing	6,620	
Queen Mary Out of School Daycare		13,167
Social Services and Housing	13,167	
Queen Victoria Hospital		115,169
Health	109,161	
Social Services and Housing	6,008	
Queen, Dr L R		22,509
Social Services and Housing	22,509	
Queens Avenue Day Care Society		38,415
Social Services and Housing	38,415	
Queens Avenue Daycare		60,352
Advanced Education and Job Training	708	
Social Services and Housing	59,644	
Queens Park Hospital Society (Fellburn Hospital)		1,695,312
Health	1,695,312	
Queens Park Hospital Society Pharmacy		85,959
Social Services and Housing	85,959	
Queens Pharmacy		48,121
Health	48,121	
Queenstake Resources Ltd		63,025
Advanced Education and Job Training	3,025	
Energy, Mines and Petroleum Resources	60,000	
Queenswood Montessori Society		15,955
Education	15,955	
Quesnel & District Association for the Mentally Handicapped		112,153
Advanced Education and Job Training	1,436	
Lottery Fund	370	
Social Services and Housing	110,347	
Quesnel & District Cerebral Palsy Association		129,747
Health	51,788	
Social Services and Housing	77,959	
Quesnel & District Child Development Centre Association		83,052
Advanced Education and Job Training	2,755	
Education	585	
Health	45,570	
Social Services and Housing	34,142	
Quesnel & District Day Care Society		12,482
Social Services and Housing	12,482	
Quesnel & District Museum Board		40,000
Lottery Fund	40,000	
Quesnel Alcohol & Drug Abuse Association		50,750
Health	50,750	
Quesnel Association for the Mentally Retarded		48,312
Social Services and Housing	48,312	
Quesnel Contact Line & Centre		183,495
Health	68,305	
Social Services and Housing	115,190	
Quesnel Homemakers Service		522,342
Health	499,390	
Social Services and Housing	22,952	
Quesnel Optical Ltd		23,764
Social Services and Housing	23,764	
Quesnel Pharmacy		173,369
Health	169,622	
Social Services and Housing	3,747	
Quesnel Rod & Game Club		49,500
Lottery Fund	49,500	
Quesnel School District 28		19,596,409
Advanced Education and Job Training	1,200	
Education	19,583,209	
Lottery Fund	3,000	
Social Services and Housing	9,000	
Quesnel Tillicum Society		118,023
Advanced Education and Job Training	11,832	
First Citizens' Fund	15,000	
Social Services and Housing	91,191	
Quesnel Track & Field Committee		10,000
Lottery Fund	10,000	
Quesnel Youth Alternatives Society		93,395
Health	33,230	
Social Services and Housing	60,165	
Quiet Acres Lodge Ltd		81,503
Health	56,472	
Social Services and Housing	25,031	
Quilman Home		11,060
Health	11,060	
Quintette Coal Ltd		128,720
Advanced Education and Job Training	28,720	
Energy, Mines and Petroleum Resources	100,000	
Quist, D		10,000
First Citizens' Fund	10,000	
RECOPE		15,000
Health	15,000	
R J R-Macdonald Inc		43,422
Attorney General	43,422	
Rafter, P		14,868
Social Services and Housing	14,868	
Rail, R & Evans, M		113,702
Social Services and Housing	113,702	
Rainbow Care Centre Inc		64,477
Social Services and Housing	64,477	
Rainbow Child Care		31,572
Social Services and Housing	31,572	
Rainbow Country Daycare Society		35,538
Social Services and Housing	35,538	
Rainbow Day Care Centre		22,472
Advanced Education and Job Training	2,140	
Social Services and Housing	20,332	
Rainbow Hostel		286,026
Health	286,026	
Rainbow House		18,012
Social Services and Housing	18,012	

	Ministry $	Total $
Rainbow Junction Community Arts Society		95,116
Lottery Fund	95,116	
Rainbow Lodge		324,056
Social Services and Housing	324,056	
Rainbow Manor		34,676
Health	21,519	
Social Services and Housing	13,157	
Rainbow Optical Showcase Ltd		14,200
Social Services and Housing	14,200	
Rainbow Place Restuarant		20,926
Social Services and Housing	20,926	
Rainbow Two Daycare		19,544
Social Services and Housing	19,544	
Rainbows End Day Care		25,320
Social Services and Housing	25,320	
Ramaradhye Group Home		65,138
Social Services and Housing	65,138	
Ramsay, I		16,362
Social Services and Housing	16,362	
Rance, M R, Mrs		19,272
Social Services and Housing	19,272	
Randall, B		74,850
Social Services and Housing	74,850	
Rands Clinic Pharmacy		53,595
Health	53,330	
Social Services and Housing	265	
Rands Drugs Ltd		12,040
Health	11,957	
Social Services and Housing	83	
Ranger, V, Mrs		18,804
Social Services and Housing	18,804	
Rash, M		16,140
Health	10,132	
Social Services and Housing	6,008	
Raspberry Lodge (1978) Ltd		487,981
Health	475,321	
Social Services and Housing	12,660	
Ratcliffe, C		26,520
Social Services and Housing	26,520	
Ratzlaff, J		25,743
Social Services and Housing	25,743	
Ravelli Farms Ltd		11,731
Agriculture and Fisheries	11,731	
Ravenek Greenhouses Ltd		28,404
Agriculture and Fisheries	28,404	
Ray Cam Out of School Care		22,737
Social Services and Housing	22,737	
Ray-Cam Cooperative Association		105,472
Social Services and Housing	105,472	
Raymond, N & Raymond, J		16,203
Social Services and Housing	16,203	
Reach Community Health Centre		257,805
Advanced Education and Job Training	62	
Health	257,183	
Social Services and Housing	560	
Ready Rexall		380,648
Advanced Education and Job Training	19	
Health	378,793	
Social Services and Housing	1,836	
Readys Sorrento Prescriptons		124,713
Health	124,713	
Receiver General for Canada		85,645,245
Advanced Education and Job Training	7	
Agriculture and Fisheries	1,032,348	
Attorney General	82,743,731	
Economic Development	534,414	
Education	145,595	
Energy, Mines and Petroleum Resources	328,337	
Environment and Parks	29,575	
Finance and Corporate Relations	3,096	
Health	567,778	
Lottery Fund	144,500	
Premier's Office	115,000	
Social Services and Housing	864	
Recreational Canoeing Association of B C		12,950
Lottery Fund	12,950	
Red Door Rental Aid Society		11,359
Social Services and Housing	11,359	
Red Mountain Ski Club Society		15,505
Lottery Fund	15,505	
Redekopp, D & Redekopp, S		45,931
Social Services and Housing	45,931	
Reed Stenhouse Ltd		1,388,575
Advanced Education and Job Training	1,575	
Education	1,387,000	
Reel, D		13,303
Attorney General	13,303	
Regency Medical Supplies		159,751
Health	51,776	
Social Services and Housing	107,975	
Regency Prescriptions		1,426,601
Health	1,395,463	
Social Services and Housing	31,138	
Regent College		180,000
Advanced Education and Job Training	180,000	
Regional District of Alberni-Clayoquot		275,274
Economic Development	70,789	
Revenue Sharing Fund	204,485	
Regional District of Bulkley-Nechako		141,290
Agriculture and Fisheries	15,000	
Revenue Sharing Fund	126,290	
Regional District of Cariboo		1,735,095
Agriculture and Fisheries	15,000	
Revenue Sharing Fund	1,696,695	
Transportation and Highways	23,400	
Regional District of Central Coast		68,000
Revenue Sharing Fund	68,000	
Regional District of Central Fraser Valley		94,729
Attorney General	6,830	
Municipal Affairs	87,899	
Regional District of Central Kootenay		452,000
Lottery Fund	60,000	
Revenue Sharing Fund	392,000	
Regional District of Central Okanagan		490,128
Economic Development	50,600	
Lottery Fund	333,333	
Revenue Sharing Fund	106,195	
Regional District of Columbia-Shuswap		425,201
Agriculture and Fisheries	15,000	
Lottery Fund	51,250	
Revenue Sharing Fund	158,951	
Transportation and Highways	200,000	
Regional District of Comox-Strathcona		629,337
Revenue Sharing Fund	629,337	
Regional District of Cowichan Valley		474,981
Revenue Sharing Fund	474,981	
Regional District of Dewdney-Alouette		80,000
Revenue Sharing Fund	80,000	
Regional District of East Kootenay		848,922
Lottery Fund	8,542	
Revenue Sharing Fund	840,380	
Regional District of Fort Nelson-Liard		42,500
Revenue Sharing Fund	42,500	
Regional District of Fraser-Cheam		379,348
Economic Development	37,500	
Lottery Fund	16,000	
Revenue Sharing Fund	325,848	
Regional District of Fraser-Fort George		173,432
Agriculture and Fisheries	20,000	
Lottery Fund	31,440	
Revenue Sharing Fund	121,992	
Regional District of Greater Vancouver		376,846
Environment and Parks	225,000	
Municipal Affairs	151,846	
Regional District of Kitimat-Stikine		435,990
Agriculture and Fisheries	10,000	
Revenue Sharing Fund	425,990	
Regional District of Kootenay-Boundary		543,039
Agriculture and Fisheries	25,000	
Economic Development	18,480	
Revenue Sharing Fund	479,559	
Transportation and Highways	20,000	
Regional District of Mount Waddington		389,326
Advanced Education and Job Training	10,336	
Economic Development	3,817	
Lottery Fund	50,000	
Revenue Sharing Fund	312,673	
Transportation and Highways	12,500	
Regional District of Nanaimo		354,135
Advanced Education and Job Training	819	
Lottery Fund	12,500	
Revenue Sharing Fund	337,517	
Social Services and Housing	3,299	
Regional District of North Okanagan		128,239
Agriculture and Fisheries	25,000	
Attorney General	12,563	
Revenue Sharing Fund	60,000	
Social Services and Housing	210	
Transportation and Highways	30,466	
Regional District of Okanagan-Similkameen		299,980
Agriculture and Fisheries	30,000	
Health	527	
Revenue Sharing Fund	268,753	
Tourism, Recreation and Culture	700	
Regional District of Peace River		254,993
Agriculture and Fisheries	40,000	
Lottery Fund	21,000	
Revenue Sharing Fund	193,993	
Regional District of Powell River		86,650
Revenue Sharing Fund	86,650	
Regional District of Skeena-Queen Charlotte		663,187
Revenue Sharing Fund	663,187	
Regional District of Squamish-Lillooet		127,696
Revenue Sharing Fund	127,696	

	Ministry $	Total $
Regional District of Sunshine Coast		873,988
Attorney General	5,158	
Revenue Sharing Fund	868,830	
Regional District of Thompson-Nicola		217,063
Agriculture and Fisheries	35,000	
Economic Development	45,086	
Revenue Sharing Fund	136,977	
Rehabilitation & Counselling Services		474,552
Social Services and Housing	474,552	
Reids Medical Prescriptions		118,313
Advanced Education and Job Training	350	
Health	115,357	
Social Services and Housing	2,606	
Reids Peace Arch Pharmacy		481,547
Health	481,476	
Social Services and Housing	71	
Reids Prescription Pharmacy (1962) Ltd		72,821
Health	72,821	
Reids Prescriptions		590,315
Attorney General	43	
Health	584,604	
Social Services and Housing	5,668	
Reilly, G		26,249
Health	26,249	
Reimer, V		17,027
Social Services and Housing	17,027	
Reitsma, W		24,344
Social Services and Housing	24,344	
Rejoice Christian School Society		33,922
Education	33,922	
Relevant Schools Society		184,131
Advanced Education and Job Training	8,250	
Education	175,881	
Renfrew Day Care Centre		45,294
Social Services and Housing	45,294	
Renfrew-Collingwood Seniors & Handicapped Day Centre		58,549
Health	58,549	
Rest Haven Lodge		1,086,747
Health	1,086,747	
Restaurant & Food Services Association of B C		116,473
Economic Development	116,473	
Revelstoke & District Association for the Mentally Retarded		18,955
Social Services and Housing	18,955	
Revelstoke Alcohol & Drug Association		105,107
Health	105,107	
Revelstoke Association for Handicapped Citizens		139,826
Social Services and Housing	139,826	
Revelstoke Chamber of Commerce		70,983
Advanced Education and Job Training	6,715	
Economic Development	5,750	
Lottery Fund	58,518	
Revelstoke District Health Society		2,474,107
Health	2,474,107	
Revelstoke Family & Youth Resources Society		137,000
Attorney General	17,837	
Social Services and Housing	119,163	
Revelstoke Homemakers Society		147,776
Health	132,439	
Social Services and Housing	15,337	
Revelstoke School District 19		6,312,809
Education	6,281,709	
Health	24,500	
Lottery Fund	3,000	
Social Services and Housing	3,600	
Revelstoke Senior Citizens Association		15,000
Lottery Fund	15,000	
Rhodes, D		11,620
Social Services and Housing	11,620	
Rhyolite Resources Inc		30,000
Energy, Mines and Petroleum Resources	30,000	
Richmond Alcohol & Drug Abuse Team Society		206,494
Health	205,655	
Lottery Fund	839	
Richmond Art Gallery		92,476
B C Cultural Fund	7,500	
Lottery Fund	84,976	
Richmond Child Day Care Centre		57,154
Social Services and Housing	57,154	
Richmond Christian School Association		299,297
Education	299,297	
Richmond Drug Mart		65,639
Health	65,615	
Social Services and Housing	24	
Richmond Family Place Society		35,930
Social Services and Housing	35,930	
Richmond General Hospital		24,558
Attorney General	87	
Health	63	
Social Services and Housing	24,408	
Richmond Hospital Society		23,762,399
Health	23,762,399	
Richmond Intermediate Care Society – Rosewood Adult Day Care		41,079
Health	41,079	
Richmond Intermediate Care Society – Rosewood Manor		1,768,177
Health	1,740,358	
Social Services and Housing	27,819	
Richmond Kinsmen Homemaker Service Society		944,265
Health	802,490	
Social Services and Housing	141,775	
Richmond Landfill Ltd		29,748
Advanced Education and Job Training	29,748	
Richmond Lawn Bowling Club		13,000
Lottery Fund	13,000	
Richmond Lions Manor		1,517,135
Health	1,498,531	
Social Services and Housing	18,604	
Richmond Museum & Archives		14,000
B C Cultural Fund	14,000	
Richmond Prescriptions		113,826
Health	113,826	
Richmond Savings Credit Union		22,740
Advanced Education and Job Training	22,740	
Richmond School District 38		38,515,343
Education	38,428,066	
Lottery Fund	3,000	
Social Services and Housing	84,277	
Richmond Society for Special People		374,423
Social Services and Housing	374,423	
Richmond Visitors & Convention Bureau		18,221
Advanced Education and Job Training	18,221	
Richmond Youth Service Agency		180,544
Social Services and Housing	180,544	
Richter, T		20,124
Social Services and Housing	20,124	
Rideau Group Daycare		14,705
Social Services and Housing	14,705	
Ridge Meadows Association for the Mentally Handicapped Persons		1,249,088
Social Services and Housing	1,249,088	
Ridge Meadows Recycling Society		31,128
Advanced Education and Job Training	12,336	
Social Services and Housing	18,792	
Ridge Pharmacy		92,060
Health	91,994	
Social Services and Housing	66	
Ridge-Meadows Home Support Service Society		856,979
Health	765,642	
Social Services and Housing	91,337	
Ridgeway After School Day Care		17,905
Social Services and Housing	17,905	
Ridgeway I D A Pharmacy		147,984
Health	147,719	
Social Services and Housing	265	
Ridley, Dr C K		44,624
Health	44,624	
Riera, C & McKelvey, J		53,768
Social Services and Housing	53,768	
Rikka Enterprises Ltd		17,083
Social Services and Housing	17,083	
Riley Park Community Association		16,811
Social Services and Housing	16,811	
Rim Pacific I M P-Ex (1988) & Ardcorp International		81,479
Agriculture and Fisheries	81,479	
Ringham, B		22,001
Social Services and Housing	22,001	
Ringham, R		10,568
Social Services and Housing	10,568	
Riverside I D A Pharmacy		166,250
Health	165,364	
Social Services and Housing	886	
Rivervale Improvement District		25,000
Municipal Affairs	25,000	
Riverview Hospital Volunteer Association		14,402
Health	14,402	
Riverview Polyskils Society		57,064
Health	57,064	
Rix Manufacturing Canada		10,558
Advanced Education and Job Training	10,558	
Roads & Transportation Association of Canada		152,386
Transportation and Highways	152,386	
Roberts Creek Library		16,100
Lottery Fund	16,100	
Roberts, M		16,076
Social Services and Housing	16,076	
Robertsen, Dr J R		138,314
Health	138,314	
Robertson, C		17,519
Social Services and Housing	17,519	

	Ministry $	Total $
Robins, P		13,654
Social Services and Housing	13,654	
Robinson, J		20,584
Social Services and Housing	20,584	
Robinson, L & Robinson, J		11,760
Attorney General	11,760	
Robinson, L		24,190
Attorney General	1,440	
Social Services and Housing	22,750	
Robinson, P		31,385
Social Services and Housing	31,385	
Robinson, S		30,256
Advanced Education and Job Training	1,056	
Agriculture and Fisheries	8,343	
Social Services and Housing	20,857	
Robinson, T R & Robinson, I		17,386
Social Services and Housing	17,386	
Robotic Systems International Ltd		14,892
Advanced Education and Job Training	14,892	
Robson Valley Home Support Society Society		104,853
Health	85,695	
Social Services and Housing	19,158	
Rocbore (1980) Ltd		10,000
Energy, Mines and Petroleum Resources	10,000	
Rochon, P		15,912
Social Services and Housing	15,912	
Rock Creek & Boundary District Fair Association		65,982
Agriculture and Fisheries	3,000	
Lottery Fund	62,982	
Rock, L		14,590
Education	14,590	
Rocky Mountain Lodge		969,330
Health	960,787	
Social Services and Housing	8,543	
Rocky Mountain Rangers Society, The		90,381
Lottery Fund	90,381	
Rocky Mountain Visitors Association		573,594
Advanced Education and Job Training	11,045	
Tourism, Recreation and Culture	562,549	
Rocky Point Day Care Society		44,846
Advanced Education and Job Training	1,743	
Social Services and Housing	43,103	
Roedde House Preservation Society		98,003
Lottery Fund	98,003	
Roesch, Dr R		33,119
Health	33,119	
Rogers, B L		11,323
Social Services and Housing	11,323	
Rogers, E		22,857
Attorney General	250	
Social Services and Housing	22,607	
Rohats, K & Whitley, R		14,941
Social Services and Housing	14,941	
Rokirk Industries Ltd		16,200
Social Services and Housing	16,200	
Roman Catholic Diocese of Victoria		10,194
Attorney General	10,194	
Romance, E & Wells, R		15,091
Social Services and Housing	15,091	
Romano, P		47,724
Health	18,126	
Social Services and Housing	29,598	
Ronson, M H		37,416
Social Services and Housing	37,416	
Roofing Contractors Association of B C		10,726
Advanced Education and Job Training	10,000	
Economic Development	726	
Rooke, E		12,535
Health	6,527	
Social Services and Housing	6,008	
Rose Manor		586,705
Health	575,769	
Social Services and Housing	10,936	
Rose Prairie Gospel Tabernacle		15,416
Education	15,416	
Rose Rest Home		157,368
Health	100,976	
Social Services and Housing	56,392	
Rose View Lodge		33,300
Social Services and Housing	33,300	
Rose, M		18,450
Social Services and Housing	18,450	
Roslen Rest Home		58,497
Health	58,497	
Ross, A		11,638
Social Services and Housing	11,638	
Ross, E		31,215
Social Services and Housing	31,215	
Ross, P		26,722
Social Services and Housing	26,722	
Ross, R		21,929
Health	4,266	
Social Services and Housing	17,663	
Rossland Hospital Society, The		1,844,235
Health	1,844,235	
Rossland Public Library Association		10,829
Lottery Fund	10,829	
Rossman, Dr A		10,968
Social Services and Housing	10,968	
Rosso, H		10,000
First Citizens' Fund	10,000	
Rosswood Community Association		20,903
Lottery Fund	20,903	
Rotary Club of Abbotsford		383,333
Lottery Fund	383,333	
Rotary Club of Beaver Valley		50,188
Lottery Fund	50,188	
Rotary Club of Saanich		114,703
Social Services and Housing	114,703	
Rotary Manor		692,685
Health	679,718	
Social Services and Housing	12,967	
Rothmans Benson & Hedges Inc		18,777
Attorney General	18,777	
Round Lake Treatment Centre		58,496
Attorney General	10,252	
Social Services and Housing	48,244	
Rousseau, Dr P		24,453
Attorney General	6,903	
Health	17,550	
Routledge, Dr R		41,397
Health	41,397	
Rowan House		37,374
Social Services and Housing	37,374	
Rowing B C		188,300
Lottery Fund	188,300	
Rowleys P C I Centre Ltd		787,460
Health	787,293	
Social Services and Housing	167	
Roy, B & Roy, R		103,807
Social Services and Housing	103,807	
Roy, G		16,551
Health	16,551	
Royal Agricultural & Industrial Society		57,660
Lottery Fund	57,660	
Royal Arch Masonic Homes Society		1,696,543
Health	1,676,834	
Social Services and Housing	19,709	
Royal Canadian Legion		16,632
Advanced Education and Job Training	3,732	
Lottery Fund	12,900	
Royal City Foods Ltd		49,629
Agriculture and Fisheries	49,629	
Royal City Taxi Ltd		68,880
Health	989	
Social Services and Housing	67,891	
Royal City 86 Tourist Association		48,028
Economic Development	21,750	
Lottery Fund	26,278	
Royal Columbian Hospital		107,530
Health	91,568	
Social Services and Housing	15,962	
Royal Heights Pre School		12,654
Social Services and Housing	12,654	
Royal Hudson Steam Train Society		400,000
Tourism, Recreation and Culture	400,000	
Royal Inland Hospital		41,105,369
Attorney General	266	
Health	41,082,059	
Social Services and Housing	23,044	
Royal Jubilee Hospital		16,550
Health	9,182	
Social Services and Housing	7,368	
Royal Life Saving Society of Canada, The		69,074
Lottery Fund	69,074	
Royal Oak Drugs Ltd		389,798
Health	389,679	
Social Services and Housing	119	
Royal Scot Resources Ltd		100,000
Energy, Mines and Petroleum Resources	100,000	
Ruic, M		10,211
Social Services and Housing	10,211	
Runions, Dr J E		41,216
Health	41,216	
Rupert, T		57,086
Social Services and Housing	57,086	
Rushton, J		19,287
Health	19,287	
Rusnak, Dr M L		20,183
Health	20,183	
Russell, K A		18,692
Health	12,186	
Social Services and Housing	6,506	
Rutherford, D		21,662
Social Services and Housing	21,662	

	Ministry $	Total $
Ryan Drugs Ltd		165,454
Health	165,454	
Ryon, A		12,278
Social Services and Housing	12,278	
S & S Consulting Ltd		10,800
Attorney General	10,800	
S A B R E West Coast Social & Behavorial Research Enterprises		26,112
Attorney General	26,112	
S A F E R		6,498,908
Social Services and Housing	6,498,908	
S F U Childcare Society Childrens Centre		153,481
Social Services and Housing	153,481	
S I M Canada		10,000
Agriculture and Fisheries	10,000	
Saan Stores Ltd		11,619
Social Services and Housing	11,619	
Saanich Peninsula Chamber of Commerce		27,576
Advanced Education and Job Training	21,576	
Economic Development	6,000	
Saanich Peninsula Hospital Society		9,589,388
Health	9,589,388	
Saanich Pharmacy Co Ltd		95,738
Health	95,738	
Saanich School District 63		13,679,562
Education	13,583,720	
Lottery Fund	3,000	
Social Services and Housing	92,842	
Sabre		26,112
Attorney General	26,112	
Saby, G I		49,966
Social Services and Housing	49,966	
Sadiwnyk, A		12,611
Health	12,611	
Sadler, J		19,032
Social Services and Housing	19,032	
Safan, H		10,503
Social Services and Housing	10,503	
Safeway Pharmacy		1,465,598
Health	1,463,129	
Social Services and Housing	2,469	
Sagar, J & Sagar, E		10,220
Social Services and Housing	10,220	
Sail & Life Training Society		165,111
Advanced Education and Job Training	5,111	
Lottery Fund	160,000	
Saint Marys Hospital		15,544,396
Health	15,543,672	
Social Services and Housing	724	
Saligumba, D B		58,149
Social Services and Housing	58,149	
Sallenback, D & Sallenback, R		70,413
Social Services and Housing	70,413	
Salmo & District Chamber of Commerce		99,768
Advanced Education and Job Training	4,518	
Lottery Fund	95,250	
Salmo Arts Council		27,240
Lottery Fund	27,240	
Salmo Drugs Ltd		90,334
Health	90,334	
Salmo Ski Club		67,805
Lottery Fund	67,805	
Salmon Arm & District Chamber of Commerce		104,789
Advanced Education and Job Training	10,385	
Economic Development	8,500	
Lottery Fund	85,904	
Salmon Arm Charioteers		21,296
Lottery Fund	21,296	
Salmon Arm Church of Christ		68,132
Education	68,132	
Salmon Arm Lawn Bowling Club		12,013
Lottery Fund	12,013	
Salmon Arm Museum & Heritage Association		122,595
Lottery Fund	122,595	
Salmon Arm Pioneer Society		1,127,312
Health	1,117,692	
Social Services and Housing	9,620	
Salmon Arm Society for Shuswap Alcohol & Drug Program		140,606
Health	140,606	
Salt Spring Centennial Society Trustees		12,500
Lottery Fund	12,500	
Salt Spring Island Chamber of Commerce		241,387
Advanced Education and Job Training	3,463	
Economic Development	5,750	
Lottery Fund	232,174	
Salt Spring Island Community Society		295,926
Health	5,276	
Social Services and Housing	290,650	
Salt Spring Island Homemakers Service		190,625
Health	184,107	
Social Services and Housing	6,518	
Salt Spring Island Parks & Recreation Commission		17,852
Lottery Fund	17,852	
Salt Spring Island Rod & Gun Club		10,000
Lottery Fund	10,000	
Saltspring Island Daycare Society		22,424
Social Services and Housing	22,424	
Saltspring Island Public Library Association		44,955
Lottery Fund	44,955	
Salvation Army Anchorage		103,988
Health	1,308	
Social Services and Housing	102,680	
Salvation Army Buchanan Sunset Lodge		12,796
Social Services and Housing	12,796	
Salvation Army Community Daycare Centre		23,791
Social Services and Housing	23,791	
Salvation Army Community Services		32,763
Social Services and Housing	32,763	
Salvation Army Day Care		19,795
Social Services and Housing	19,795	
Salvation Army Day Care Centre		37,394
Advanced Education and Job Training	640	
Social Services and Housing	36,754	
Salvation Army Dunsmuir House		138,196
Social Services and Housing	138,196	
Salvation Army Family Services (Yates St)		16,202
Social Services and Housing	16,202	
Salvation Army Family Services — 6th St		91,169
Social Services and Housing	91,169	
Salvation Army Grace Hospital, The		24,207,829
Health	24,197,788	
Social Services and Housing	10,041	
Salvation Army Harbour Lights		287,980
Attorney General	3,195	
Health	167,652	
Social Services and Housing	117,133	
Salvation Army House of Concord		1,225,679
Attorney General	1,225,679	
Salvation Army Mens Social Service Centre		90,485
Advanced Education and Job Training	725	
Attorney General	166	
Social Services and Housing	89,594	
Salvation Army Nelson House		149,176
Attorney General	149,176	
Salvation Army Sunset Lodge		1,581,205
Health	1,579,737	
Social Services and Housing	1,468	
Salvation Army Wiseman House		323,090
Advanced Education and Job Training	2,196	
Attorney General	320,894	
Salvation Army — Buchanan Court		245,658
Health	245,658	
Salvation Army, The		934,013
Advanced Education and Job Training	25,723	
Agriculture and Fisheries	10,000	
Attorney General	49	
Health	33,814	
Lottery Fund	250,000	
Social Services and Housing	614,427	
Sampare, J		13,019
Social Services and Housing	13,019	
Sanandres, G		14,745
Health	8,737	
Social Services and Housing	6,008	
Sandar Vision Ltd		18,269
Social Services and Housing	18,269	
Sandberg, J		23,215
Social Services and Housing	23,215	
Sandell Drug Mart		139,291
Health	137,896	
Social Services and Housing	1,395	
Sands Funeral Chapels Ltd		19,435
Social Services and Housing	19,435	
Santos, F		13,087
Social Services and Housing	13,087	
Saras Enterprises Ltd		52,794
Social Services and Housing	52,794	
Sardis Childrens Centre		46,330
Social Services and Housing	46,330	
Satnam Educational Society of B C		163,105
Education	163,105	
Saulino, D		31,506
Health	25,498	
Social Services and Housing	6,008	
Saunders Home, B & C		37,509
Social Services and Housing	37,509	
Saunders, B		82,307
Social Services and Housing	82,307	
Sauter, J		17,665
Social Services and Housing	17,665	
Save-On Drugs		222,168
Health	221,612	
Social Services and Housing	556	

	Ministry $	Total $
Save-On-Foods		118,528
Social Services and Housing	118,528	
Save-On-Foods & Drugs		1,004,442
Attorney General	5	
Health	1,004,437	
Savoie, Dr F & Savoie, Dr C		15,058
Attorney General	15,058	
Savona Community Association		32,850
Lottery Fund	32,850	
Sawatsky, T		15,359
Health	9,223	
Social Services and Housing	6,136	
Sawicki, M & Sawicki, G		16,466
Social Services and Housing	16,466	
Saxe Point Daycare		51,880
Social Services and Housing	51,880	
Sayo Development Corp		156,651
Health	108,274	
Social Services and Housing	48,377	
Scarff, M		40,535
Social Services and Housing	40,535	
Schamhart, M		12,492
Social Services and Housing	12,492	
Schartner, L & Schartner, B		13,037
Social Services and Housing	13,037	
Schembri, M		39,619
Social Services and Housing	39,619	
Schieldrop, Dr P		84,485
Health	84,485	
Schimpf, M		11,625
Attorney General	11,625	
Schley, E		14,031
Social Services and Housing	14,031	
Schmid, R		18,804
Social Services and Housing	18,804	
Schmidbauer, E & Spicer, S		29,312
Social Services and Housing	29,312	
Schmidbauer, E		2,880
Advanced Education and Job Training	2,880	
Schmidbauer, E		35,924
Attorney General	35,924	
Schmidt Optical Co Ltd, Art		16,050
Advanced Education and Job Training	2,616	
Social Services and Housing	13,434	
Schmidt, N E		18,551
Attorney General	4,302	
Social Services and Housing	14,249	
Schoch, Dr W		16,549
Health	16,549	
Schoen, P		27,000
Lottery Fund	27,000	
Scholarships Bursaries & Awards		1,723,197
Advanced Education and Job Training	244,078	
Education	1,477,000	
Municipal Affairs	2,119	
Scholem Home Ltd		253,240
Advanced Education and Job Training	1,355	
Health	157,652	
Social Services and Housing	94,233	
Scholz, Dr J F		34,870
Health	34,870	
Schumacher, B & Stevens, R		42,596
Social Services and Housing	42,596	
Schuurman, L		10,011
Health	7,095	
Social Services and Housing	2,916	
Schwartz, G		44,961
Social Services and Housing	44,961	
Schwartz, J H		10,174
Social Services and Housing	10,174	
Science Council of B C		3,961,221
Advanced Education and Job Training	3,961,221	
Sclater Pharmacy		258,850
Health	258,657	
Social Services and Housing	193	
Scobie, R		19,261
Agriculture and Fisheries	19,261	
Scott Personnel		31,349
Advanced Education and Job Training	1,349	
Social Services and Housing	30,000	
Scott, B		60,788
Social Services and Housing	60,788	
Scott, R R		95,793
Social Services and Housing	95,793	
Scott, V		12,951
Social Services and Housing	12,951	
Scotts Pharmacy		116,494
Health	116,077	
Social Services and Housing	417	
Scotts Pharmacy (1966) Ltd		382,634
Advanced Education and Job Training	6,040	
Attorney General	73	
Health	372,456	
Social Services and Housing	4,065	
Scottsdad Ltd		52,616
Advanced Education and Job Training	6,588	
Social Services and Housing	46,028	
Scull, Dr J		16,104
Health	16,104	
Scymor Holdings Ltd		13,880
Social Services and Housing	13,880	
Seaforth Pharmacy		13,920
Health	13,920	
Sealand Industrial Salvage Ltd		10,229
Advanced Education and Job Training	10,229	
Sears Canada Inc		54,973
Advanced Education and Job Training	762	
Attorney General	2,542	
Health	978	
Social Services and Housing	50,691	
Seastar Instruments Ltd		16,980
Advanced Education and Job Training	14,670	
Economic Development	2,310	
Seaview Guest Home (1973) Ltd		98,637
Social Services and Housing	98,637	
Seaview Pharmacy Ltd		333,685
Health	328,946	
Social Services and Housing	4,739	
Seaview Rest Home		111,875
Health	111,875	
Sechelt & District Association for the Retarded		28,325
Social Services and Housing	28,325	
Sechelt & District Chamber of Commerce		121,351
Advanced Education and Job Training	6,967	
Economic Development	3,750	
Lottery Fund	110,634	
Sechelt Intermediate Care Society — Shorncliffe		686,793
Health	686,793	
Second Spring Adult Day Care Centre		101,663
Advanced Education and Job Training	1,106	
Health	100,557	
Second Step Society for Physically Handicapped Adults		116,216
Social Services and Housing	116,216	
Secretariat on Science Research & Development		252,204
Advanced Education and Job Training	252,204	
Secwepemc Cultural Education Society		25,000
Education	25,000	
Seggewiss Co Ltd, H J		182,811
Attorney General	182,811	
Seibeck, H		18,268
Social Services and Housing	18,268	
Seibel, P		15,732
Social Services and Housing	15,732	
Selkirk College		13,248,260
Advanced Education and Job Training	13,222,085	
Health	350	
Lottery Fund	359	
Social Services and Housing	25,466	
Selkirk Pharmacy		15,389
Health	15,364	
Social Services and Housing	25	
Selpaw Holdings Ltd		27,657
Social Services and Housing	27,657	
Selvakone, Dr G		91,422
Health	91,422	
Semiahmoo House Society for the Handicapped		301,420
Lottery Fund	163	
Social Services and Housing	301 257	
Seminary of Christ the King		17,204
Education	17,204	
Semrau Inc, Dr S R		103,185
Health	103,185	
Senaiko, S		16,206
Social Services and Housing	16,206	
Seneviratne, G		11,808
Social Services and Housing	11,808	
Senior Counselling Services		144,536
Social Services and Housing	144,536	
Seniors Alcohol & Drug Rehabilitation Society		20,000
Health	20,000	
Seniors Recreation Centre Committee		58,333
Lottery Fund	58,333	
Seniors Supplement		20,482,947
Social Services and Housing	20,482,947	
Seolall, Dr D		36,797
Health	36,797	
Serendipity Boutique		11,810
Health	11,760	
Social Services and Housing	50	

	Ministry $	Total $
Serenity Acres		19,422
Health	3,447	
Social Services and Housing	15,975	
Sergeant, A		18,668
Social Services and Housing	18,668	
Service Drugs		193,087
Health	191,902	
Social Services and Housing	1,185	
Seton Villa		445,758
Health	445,758	
Seven Seas Travel Ltd		68,633
Advanced Education and Job Training	1,332	
Health	10,055	
Social Services and Housing	57,246	
Seven Views Ranch Ltd		191,750
Social Services and Housing	191,750	
Seymour Pharmasave		378,313
Attorney General	19	
Health	378,294	
Shaler, S		148,818
Social Services and Housing	148,818	
Shames Mountain Ski Corp		19,333
Transportation and Highways	19,333	
Shannon Day Care		33,171
Social Services and Housing	33,171	
Shannon, E		11,182
Social Services and Housing	11,182	
Shannons Vineyard		36,995
Agriculture and Fisheries	36,995	
Sharons Mastectomy Shoppe		72,076
Health	72,001	
Social Services and Housing	75	
Sharpe & Associates, W S		18,801
Health	18,801	
Shaughnessy Hospital Society		56,259,233
Health	56,258,957	
Social Services and Housing	276	
Shaughnessy Hospital Society — Geriatric Day Hospital		407,262
Health	407,262	
Shaughnessy Hospital — George Derby Centre		2,183,907
Health	2,183,907	
Shaughnessy Lodge		158,959
Health	120,012	
Social Services and Housing	38,947	
Shaughnessy Point Grey Out of School Society		12,120
Social Services and Housing	12,120	
Shaw, C E		22,333
Social Services and Housing	22,333	
Shaw, D, Mrs		22,534
Social Services and Housing	22,534	
Shaw, L		62,634
Social Services and Housing	62,634	
Shaw, M		40,064
Social Services and Housing	40,064	
Shawnigan Lake School		220,426
Education	220,426	
Shaws Rest Home		33,381
Health	20,815	
Social Services and Housing	12,566	
Sheet Metal & Roofing Joint Apprentice Committee		24,500
Advanced Education and Job Training	24,500	
Shelmarie Rest Home, The		148,431
Health	143,648	
Social Services and Housing	4,783	
Shelton, A		19,916
Health	10,395	
Social Services and Housing	9,521	
Shenton, P		21,662
Social Services and Housing	21,662	
Shepherd, C		26,564
Social Services and Housing	26,564	
Shepherd, F		26,066
Social Services and Housing	26,066	
Shera, D		60,082
Health	60,082	
Sherry, J & Sherry, V		14,880
Health	14,880	
Sherwood Crescent Guest Home Ltd		498,544
Health	498,544	
Sherwood Forest Day Care Centre		18,[illegible]
Social Services and Housing	18,393	
Sherwood Place		37,843
Health	26,687	
Social Services and Housing	11,156	
Sherwood, G		105,748
Health	105,748	
Shickele, S		10,309
Social Services and Housing	10,309	
Shiloah		190,796
Social Services and Housing	190,796	
Ships Point Guest Lodge Ltd		140,947
Social Services and Housing	140,947	
Shirley, J & Shirley, S		68,894
Social Services and Housing	68,894	
Shkwarok, Dr B J		19,828
Health	19,828	
Shop Easy Stores		35,704
Social Services and Housing	35,704	
Shop-N-Save Drugs		103,966
Health	103,870	
Social Services and Housing	96	
Shoppers Drug Mart		16,306,823
Advanced Education and Job Training	10,460	
Attorney General	2,484	
Health	16,183,709	
Social Services and Housing	110,170	
Shoppers Food Mart Ltd		10,618
Advanced Education and Job Training	1,937	
Social Services and Housing	8,681	
Short, G		10,512
Social Services and Housing	10,512	
Shorthouse, J & Shorthouse, M		14,969
Social Services and Housing	14,969	
Shri Guru Ravidass Sabha		15,000
Lottery Fund	15,000	
Shrimps Day Care		35,978
Social Services and Housing	35,978	
Shuswap Area Family Emergency Society		79,716
Social Services and Housing	79,716	
Shuswap Association for the Mentally Handicapped People		145,825
Social Services and Housing	145,825	
Shuswap Day Care Society		39,845
Social Services and Housing	39,845	
Shuswap Exceptional Childrens Association		48,000
Social Services and Housing	48,000	
Shuswap Homemakers Service		602,060
Health	548,872	
Social Services and Housing	53,188	
Shuswap Lake General Hospital		14,309
Health	1,440	
Social Services and Housing	12,869	
Shuswap Pharmacy Ltd		158,810
Health	158,300	
Social Services and Housing	510	
Shuswap School District 89		15,797,419
Education	15,743,628	
Lottery Fund	3,000	
Social Services and Housing	50,791	
Shuswap Youth Centre Association		205,042
Social Services and Housing	205,042	
Sidney Personal Care Home Ltd		468,022
Health	468,022	
Sidney Pharmacy Ltd		751,297
Health	750,807	
Social Services and Housing	490	
Sieg, G & Sieg, W		11,520
Social Services and Housing	11,520	
Sieg, W J		21,982
Social Services and Housing	21,982	
Sigmond, S C		65,237
Health	65,237	
Sigmundson, Dr K		46,229
Health	46,229	
Sigurdson, Dr W F		51,840
Health	51,840	
Silhouette		14,773
Health	14,773	
Silver Threads Service		40,500
Health	40,500	
Silver Tip Development Ltd		14,400
Transportation and Highways	14,400	
Silverhill Daycare Centre		24,677
Social Services and Housing	24,677	
Silvery Slocan Historical Society		60,000
Lottery Fund	60,000	
Silviculture Joint Adjustment Committee		25,000
Advanced Education and Job Training	25,000	
Simas, Dr K A		19,518
Advanced Education and Job Training	19,068	
Social Services and Housing	450	
Simcoll Investments Ltd		65,747
Health	41,477	
Social Services and Housing	24,270	
Similkameen Vineyards		15,435
Agriculture and Fisheries	15,435	
Simmons, J		17,940
Social Services and Housing	17,940	
Simon Fraser Home Support Association		1,343,360
Health	1,280,382	
Social Services and Housing	62,978	

	Ministry $	Total $
Simon Fraser Lodge Inc		1,684,077
Health	1,631,289	
Social Services and Housing	52,788	
Simon Fraser Society for Mentally Handicapped People		2,527,025
Social Services and Housing	2,527,025	
Simon Fraser University		78,570,714
Advanced Education and Job Training	77,677,484	
Agriculture and Fisheries	37,855	
Attorney General	5,000	
Economic Development	8,090	
Education	763,080	
Lottery Fund	44,425	
Social Services and Housing	34,780	
Simpson Private Hospital		427,333
Health	427,333	
Simpson, Dr R		20,878
Social Services and Housing	20,878	
Sinceres Pharmacy		114,672
Health	114,000	
Social Services and Housing	672	
Singh, Dr J		51,933
Health	51,903	
Social Services and Housing	30	
Sinotte, M & Sinotte, R		39,586
Social Services and Housing	39,586	
Sir John Franklin Community School		47,253
Social Services and Housing	47,253	
Sir Richard Seafoods Inc		25,694
Agriculture and Fisheries	25,694	
Sisters of Saint Ann		535,185
Education	535,185	
Sisters of the Good Shepherd		33,343
Social Services and Housing	33,343	
Siu, Dr D W		42,221
Health	42,221	
Skaha I D A Pharmacy		450,267
Health	449,748	
Social Services and Housing	519	
Skeena Terrace Tenants Association		15,500
Social Services and Housing	15,500	
Skeena Valley Golf & Country Club		10,501
Lottery Fund	10,501	
Skeena-Queen Charlotte Regional Hospital District		37,244
Health	37,244	
Skellenger, J		10,125
Social Services and Housing	10,125	
Skibinski, R		10,778
Social Services and Housing	10,778	
Skibinski, S		56,613
Social Services and Housing	56,613	
Skoe, E		28,644
Health	28,644	
Skyline Farms Ltd		17,622
Agriculture and Fisheries	17,622	
Skyvision Technologies Inc		20,052
Advanced Education and Job Training	20,052	
Sleigh, Dr A D		67,413
Health	67,413	
Slocan Community Hospital & Health Care Society		765,791
Health	764,902	
Social Services and Housing	889	
Slocan Community Hospital & Health Care Society — New Denver Pavilion		451,172
Health	451,172	
Slocan Park Community Hall Association		19,762
Lottery Fund	19,762	
Small Talk Society for Developmental Language Disorders in Preschool Age Children		142,135
Social Services and Housing	142,135	
Small World Pre-School		10,063
Social Services and Housing	10,063	
Smart, P		35,317
Social Services and Housing	35,317	
Smeeton, E		19,735
Social Services and Housing	19,735	
Smeeton, S		41,504
Social Services and Housing	41,504	
Smeltzer, P & Smeltzer, H		28,045
Social Services and Housing	28,045	
Smith & P Cooper, J		14,282
Social Services and Housing	14,282	
Smith House, Rose		13,716
Social Services and Housing	13,716	
Smith, Dr C C		30,058
Social Services and Housing	30,058	
Smith, C M		10,383
Social Services and Housing	10,383	
Smith, D G		329,286
Social Services and Housing	329,286	
Smith, Dr G D		19,432
Advanced Education and Job Training	62	
Health	19,320	
Social Services and Housing	50	
Smith, L		21,626
Attorney General	20,035	
Social Services and Housing	1,591	
Smith, M		23,098
Advanced Education and Job Training	1,776	
Agriculture and Fisheries	1,427	
Attorney General	32	
Social Services and Housing	19,863	
Smith, R		13,647
Social Services and Housing	13,647	
Smithers Community Services Association		663,425
Advanced Education and Job Training	2,728	
Attorney General	326,400	
Social Services and Housing	334,297	
Smithers Home Support Service Society		121,426
Health	103,301	
Social Services and Housing	18,125	
Smithers Indian Friendship Centre		20,000
First Citizens' Fund	20,000	
Smithers Public Library Association		10,554
Lottery Fund	10,554	
Smithers Ski Club		28,103
Lottery Fund	28,103	
Smythe, B		19,349
Social Services and Housing	19,349	
Societe Historique Franco-Colombienne		28,120
Lottery Fund	28,120	
Society for Canadian Women in Science & Technology		23,000
Advanced Education and Job Training	23,000	
Society for Critical Arts Publications		43,500
Lottery Fund	43,500	
Society for Exploring Television With Children		15,000
Health	15,000	
Society for the Education of Children With Specific Learning Disabilities		214,192
Education	214,192	
Society of the Enderby & District Memorial Hospital		1,829,939
Health	1,829,939	
Society of the Shuswap Lake General Hospital		5,959,325
Health	5,959,325	
Software Industry Development Association		10,000
Economic Development	10,000	
Soilcon Laboratories Ltd		37,280
Agriculture and Fisheries	37,280	
Sollid, Dr C G		17,795
Social Services and Housing	17,795	
Solyom, Dr I E		71,342
Health	71,342	
Somass Drug Store Ltd		150,997
Attorney General	7	
Health	149,448	
Social Services and Housing	1,542	
Sommerville, L		29,252
Social Services and Housing	29,252	
Sonoda, Dr M		63,380
Health	50,972	
Social Services and Housing	12,408	
Sonshine Daycare		16,526
Social Services and Housing	16,526	
Sooke Family Resource Society		17,338
Social Services and Housing	17,338	
Sooke Region Museum		25,000
B C Cultural Fund	25,000	
Sooke School District 62		22,261,248
Advanced Education and Job Training	600	
Education	22,187,069	
Lottery Fund	3,000	
Social Services and Housing	70,579	
Sooke-Jordon River Chamber of Commerce		115,678
Advanced Education and Job Training	6,426	
Economic Development	3,000	
Lottery Fund	106,252	
Sorensen, S & Sorensen, D		18,819
Social Services and Housing	18,819	
Soucie Community Services		54,529
Social Services and Housing	54,529	
Soucie, S		29,483
Social Services and Housing	29,483	
Soucie, T		67,723
Social Services and Housing	67,723	
South Arm United Church		38,751
Social Services and Housing	38,751	
South Burnaby Drugs		149,698
Health	149,664	
Social Services and Housing	34	

	Ministry $	Total $
South Cariboo Communities Resource Board		18,500
Social Services and Housing	18,500	
South Cariboo Community Day Care		24,652
Advanced Education and Job Training	2,134	
Education	585	
Lottery Fund	6,000	
Social Services and Housing	15,933	
South Cariboo Elizabeth Fry Society		67,915
Attorney General	2,300	
Social Services and Housing	65,615	
South Cariboo Home Support Service Association		403,867
Health	326,594	
Social Services and Housing	77,273	
South Cariboo School District 30		6,931,191
Education	6,896,385	
Lottery Fund	3,000	
Social Services and Housing	31,806	
South Cariboo Womens Centre Society		12,485
Health	11,485	
Social Services and Housing	1,000	
South Cowichan Lawn Tennis Club		15,222
Lottery Fund	14,722	
Provincial Secretary and Government Services	500	
South Grain Cleaning Co-Op Association		46,136
Agriculture and Fisheries	46,136	
South Hill Child Care Centre		38,686
Social Services and Housing	38,686	
South Hill Resources Ltd		562,533
Social Services and Housing	562,533	
South Okanagan Alcohol Counselling Service		153,910
Health	153,910	
South Okanagan Childrens Service Society		786,044
Lottery Fund	6,466	
Social Services and Housing	779,578	
South Okanagan Home Support Services Society		380,856
Health	359,903	
Social Services and Housing	20,953	
South Okanagan Hospital Society		4,452,732
Health	4,452,732	
South Okanagan Long Term Care Society — Sagebrush Lodge		760,440
Health	760,440	
South Okanagan Mission Improvement District		12,750
Agriculture and Fisheries	12,750	
South Okanagan Women in Need Society		107,371
Attorney General	1,400	
Social Services and Housing	105,971	
South Peace Child Development Society		15,222
Health	3,432	
Social Services and Housing	11,790	
South Peace Colony		23,170
Agriculture and Fisheries	23,170	
South Peace Community Resources Society		496,971
Attorney General	5,000	
Social Services and Housing	491,971	
South Peace Historical Society		64,433
Advanced Education and Job Training	9,551	
Lottery Fund	54,882	
South Peace Home Support Association		585,747
Health	546,359	
Social Services and Housing	39,388	
South Peace Society for the Development of the Handicapped		192,544
Advanced Education and Job Training	675	
Health	125,325	
Social Services and Housing	66,544	
South Vancouver Adult Day Care		140,430
Health	140,430	
South Vancouver Neighbourhood House		213,976
Advanced Education and Job Training	3,461	
Social Services and Housing	210,515	
South-Side Drugs		193,936
Health	193,503	
Social Services and Housing	433	
Southardaire Manor		221,665
Health	175,088	
Social Services and Housing	46,577	
Southern Gold Resources Ltd		33,891
Energy, Mines and Petroleum Resources	33,891	
Southern Okanagan Association for the Mentally Handicapped		320,832
Social Services and Housing	320,832	
Southern Okanagan Lands Irrigation District		36,033
Agriculture and Fisheries	36,033	
Southern Okanagan School District 14		7,084,366
Education	7,071,623	
Lottery Fund	2,995	
Social Services and Housing	9,748	
Southland Canada Inc		14,678
Advanced Education and Job Training	11,697	
Social Services and Housing	2,981	
Southlands Mining Corp		60,000
Energy, Mines and Petroleum Resources	60,000	
Southpines Private Hospital Ltd		578,350
Health	572,719	
Social Services and Housing	5,631	
Southshore Daycare Centre		25,370
Advanced Education and Job Training	716	
Social Services and Housing	24,654	
Spanish Hill Improvement District		14,750
Municipal Affairs	14,750	
Spare Time Challenge Club		32,471
Social Services and Housing	32,471	
Spare Time Clubhouse		53,063
Social Services and Housing	53,063	
Spare Time Fun Centre Society		138,168
Advanced Education and Job Training	893	
Social Services and Housing	137,275	
Spare Time II		21,044
Social Services and Housing	21,044	
Spare Time Kids Club		23,099
Social Services and Housing	23,099	
Sparwood General Hospital Society		1,824,928
Health	1,824,928	
Sparwood Public Library Association		12,956
Tourism, Recreation and Culture	12,956	
Sparwood Winter Recereation Area Society		73,331
Lottery Fund	73,331	
Spectrum		52,362
Social Services and Housing	52,362	
Spencer, J		55,718
Attorney General	55,718	
Spences Bridge Waterworks District		20,313
Lottery Fund	20,313	
Spicer, C		37,222
Social Services and Housing	37,222	
Spiller, Dr G W		10,774
Attorney General	1,258	
Health	9,480	
Social Services and Housing	36	
Spinella, M		38,643
Social Services and Housing	38,643	
Splinter, I & Splinter, R		26,792
Social Services and Housing	26,792	
Sport & Fitness Council for the Disabled		42,300
Lottery Fund	42,300	
Sport B C		553,000
Lottery Fund	553,000	
Sport Medicine Council of B C		106,700
Lottery Fund	106,700	
Spragg, B		73,051
Social Services and Housing	73,051	
Spring Lake Ranch		182,694
Attorney General	107,273	
Social Services and Housing	75,421	
Springridge Early Childhood Centre		104,276
Social Services and Housing	104,276	
Springridge Place Group Home		198,791
Social Services and Housing	198,791	
Squamish Chamber of Commerce		13,237
Advanced Education and Job Training	9,487	
Economic Development	3,750	
Squamish Community Services Society		91,244
Health	8,100	
Social Services and Housing	83,144	
Squamish Days Loggers Sports Association		105,445
Lottery Fund	105,445	
Squamish General Hospital		34,060
Health	25,000	
Social Services and Housing	9,060	
Squamish Hospital Society		2,464,488
Health	2,464,488	
Squamish Intermediate Care Society		477,003
Health	477,003	
Squamish Public Library Association		17,235
Lottery Fund	17,235	
Squire Foundation, Neil		13,021
Advanced Education and Job Training	13,021	
SS I D A Drugs		96,001
Health	95,827	
Social Services and Housing	174	
St Albans Daycare Centre		34,128
Social Services and Housing	34,128	
St Andrews School Society		59,496
Education	59,496	
St Anne Daycare Centre		17,698
Social Services and Housing	17,698	
St Anns Academy Society		528,390
Education	528,390	
St Anthonys Clinic Pharmacy		274,077
Health	272,486	
Social Services and Housing	1,591	

	Ministry $	Total $
St Arnault, A		37,416
Social Services and Housing	37,416	
St Barnabas Daycare Society		227,816
Social Services and Housing	227,816	
St Bartholomews Hospital		38,679
Health	38,679	
St Bartholomews Hospital Society, The		776,392
Health	776,392	
St Bernard House		155,232
Health	96,400	
Social Services and Housing	58,832	
St Crispins Villa Ltd		137,056
Health	82,433	
Social Services and Housing	54,623	
St Georges Hospital Society		1,537,980
Health	1,537,980	
St Georges School		881,131
Education	881,131	
St James Daycare Society		12,906
Social Services and Housing	12,906	
St James Home Help Service		677,338
Health	648,295	
Social Services and Housing	29,043	
St James Social Service Society		412,446
Social Services and Housing	412,446	
St John Ambulance		75,883
Advanced Education and Job Training	830	
Attorney General	425	
Health	49,853	
Lottery Fund	23,965	
Social Services and Housing	810	
St John Council of B C		25,700
Education	25,700	
St John the Divine Daycare Centre		59,408
Social Services and Housing	59,408	
St Josephs General Hospital		13,136,668
Health	13,114,483	
Social Services and Housing	22,185	
St Judes Anglican Home		679,798
Health	679,798	
St Leonards Society		15,000
Attorney General	15,000	
St Margarets School		303,852
Education	303,852	
St Marks Parish		10,000
Advanced Education and Job Training	10,000	
St Marthas Home		39,255
Social Services and Housing	39,255	
St Marys Band Ranch		20,124
Advanced Education and Job Training	3,420	
First Citizens' Fund	10,000	
Livestock Protection Account	486	
Social Services and Housing	6,218	
St Marys Hospital Society		4,920,453
Health	4,920,453	
St Matthews Day Care Society		37,418
Social Services and Housing	37,418	
St Michaels Centre		663,111
Health	656,024	
Social Services and Housing	7,087	
St Michaels Centre Adult Day Care		99,318
Health	99,318	
St Michaels Centre Hospital Society		1,294,862
Health	1,294,862	
St Michaels Church Day Care Centre		81,164
Social Services and Housing	81,164	
St Michaels University School Society		964,735
Education	964,735	
St Patricks House Society		70,902
Social Services and Housing	70,902	
St Patricks Transition House		14,580
Health	14,580	
St Pauls Hospital		83,999,787
Health	83,988,244	
Social Services and Housing	11,543	
St Thomas More Collegiate		913,194
Advanced Education and Job Training	1,184	
Education	912,010	
St Vincent De Paul Society		168,567
Lottery Fund	61,166	
Social Services and Housing	107,401	
St Vincents Arbutus Hospital Society		2,014,401
Health	2,011,872	
Social Services and Housing	2,529	
St Vincents Hospital		15,221,120
Health	15,199,407	
Social Services and Housing	21,713	
Stalker, L		14,479
Social Services and Housing	14,479	
Stang, E		15,474
Health	1,348	
Social Services and Housing	14,126	

	Ministry $	Total $
Stangeland, M		47,935
Health	47,935	
Stanton, S		16,066
Social Services and Housing	16,066	
Stanton, V		30,736
Social Services and Housing	30,736	
Stanzl, C		11,512
Social Services and Housing	11,512	
Starbird Foods Ltd		21,858
Agriculture and Fisheries	21,858	
Steedman, Dr J A		17,497
Health	17,497	
Steeples View Recreation Association		10,900
Lottery Fund	10,900	
Stefanakis, I		22,103
Social Services and Housing	22,103	
Stegemann, C		17,911
Social Services and Housing	17,911	
Stein, Dr L		26,073
Attorney General	7,606	
Health	18,467	
Steinke, V		10,790
Social Services and Housing	10,790	
Stelmaschuk (1987) Ltd, W J		270,938
Attorney General	270,938	
Stelmaschuk & Associates Ltd, W J		899,705
Attorney General	810,430	
Social Services and Housing	89,275	
Step-By-Step Pre-School Society		279,525
Lottery Fund	25,000	
Social Services and Housing	254,525	
Stephanies Small World Day Care Ltd		13,808
Social Services and Housing	13,808	
Stephen Lodge		127,799
Health	103,765	
Social Services and Housing	24,034	
Stephenson, Dr G H		41,796
Health	41,796	
Stevens, P		15,927
Social Services and Housing	15,927	
Steveston Pharmacy Ltd		123,720
Health	123,629	
Social Services and Housing	91	
Steveston Salmon Hatchery		10,919
Lottery Fund	10,919	
Stewart General Hospital Association		348,144
Health	348,144	
Stewart Historical Society		18,625
Lottery Fund	18,625	
Stewart, G		38,135
Social Services and Housing	38,135	
Stewart, Dr N R		15,814
Health	15,814	
Stikine School District 87		4,762,879
Education	4,741,311	
Social Services and Housing	21,568	
Still Waters Private Hospital		1,214,903
Health	1,198,609	
Social Services and Housing	16,294	
Still, P & Still, A		10,207
Social Services and Housing	10,207	
Still, R L		36,873
Health	36,873	
Stirling House		202,140
Health	132,503	
Social Services and Housing	69,637	
Stirling Investments Ltd		25,879
Agriculture and Fisheries	25,879	
Stirling, C		24,053
Social Services and Housing	24,053	
Stocker Equities Ltd		179,313
Health	179,313	
Stoffer, C		18,304
Social Services and Housing	18,304	
Storey Creek Golf & Recreation Society		146,715
Lottery Fund	146,715	
Story Travel Ltd		17,453
Social Services and Housing	17,453	
Strasky, W		13,697
Agriculture and Fisheries	13,697	
Strathcona Adult Day Centre Society		107,645
Health	107,645	
Strayer, J		26,549
Health	26,549	
Streeton, W		11,205
Social Services and Housing	11,205	
Stringer, Dr D W		54,200
Health	54,200	
Stroke Association of B C		82,018
Health	82,018	
Strong Rehabilitation Centre Daycare, G F		13,144
Social Services and Housing	13,144	

	Ministry $	Total $
Strong Rehabilitation Centre, G F		101,143
Advanced Education and Job Training	10,204	
Education	9,000	
Health	7,837	
Social Services and Housing	74,102	
Strong, S & Strong, B		19,678
Social Services and Housing	19,678	
Stronski, E.		26,167
Social Services and Housing	26,167	
Stuart Lake & District Association for the Mentally Handicapped		20,160
Social Services and Housing	20,160	
Stuart Lake Clubhouse		27,929
Lottery Fund	27,929	
Student Grants		105,850
Advanced Education and Job Training	105,850	
Sturam, S.		39,813
Social Services and Housing	39,813	
Sturgeon, O & Sturgeon, A		36,693
Social Services and Housing	36,693	
Sturgess, L		25,834
Health	25,306	
Social Services and Housing	528	
Stynes, J & Stynes, P		24,474
Social Services and Housing	24,474	
Sugar Bear Daycare Ltd		13,387
Social Services and Housing	13,387	
Sullivan, M		30,461
Social Services and Housing	30,461	
Sumas Mountain Nursery Ltd		40,000
Agriculture and Fisheries	40,000	
Summer of 73 Daycare Society		14,235
Social Services and Housing	14,235	
Summerland Chamber of Commerce		13,057
Advanced Education and Job Training	7,057	
Economic Development	6,000	
Summerland Community Homemaker Society		223,638
Health	192,916	
Social Services and Housing	30,722	
Summerland Community Theatre Steering Committee		200,000
Lottery Fund	200,000	
Summerland Golf Society		13,638
Advanced Education and Job Training	1,282	
Lottery Fund	12,356	
Summerland Home Support Society		10,443
Social Services and Housing	10,443	
Summerland Hospital Society, The		3,003,054
Health	3,003,054	
Summerland Pharmacy Ltd.		246,285
Health	246,169	
Social Services and Housing	116	
Summerland School District 77		4,408,272
Education	4,404,205	
Lottery Fund	1,197	
Social Services and Housing	2,870	
Summerland Trail Riders Association		11,000
Lottery Fund	11,000	
Sun Valley Improvement District		12,759
Agriculture and Fisheries	12,759	
Sun Valley Paramedical Ltd		27,113
Advanced Education and Job Training	4,250	
Social Services and Housing	22,863	
Sun Valley Rest Home		423,802
Health	423,802	
Sunder, L		19,098
Agriculture and Fisheries	19,098	
Sunflower Day Care Centre		47,971
Social Services and Housing	47,971	
Sunny Grocery		53,088
Social Services and Housing	53,088	
Sunny Hill Hospital for Children		5,416,973
Health	5,347,177	
Social Services and Housing	69,796	
Sunnybank Centre Auxiliary		16,055
Lottery Fund	16,055	
Sunnybank Retirement Home		861,596
Health	861,596	
Sunnyside Guest Home		66,462
Advanced Education and Job Training	4,049	
Health	62,413	
Sunrise Educational Society		27,947
Education	27,947	
Sunset Child Care Society		70,493
Social Services and Housing	70,493	
Sunset Home		22,467
Health	13,756	
Social Services and Housing	8,711	
Sunset Pharmacy Ltd		500,388
Health	499,697	
Social Services and Housing	691	
Sunset Special Care Facility		96,149
Advanced Education and Job Training	1,304	
Social Services and Housing	94,845	
Sunshine Association for the Handicapped		98,665
Health	9,350	
Social Services and Housing	89,315	
Sunshine Coast Community Resource Society		35,259
Social Services and Housing	35,259	
Sunshine Coast Community Services Society		152,460
Health	248	
Social Services and Housing	152,212	
Sunshine Coast Economic Development		45,675
Economic Development	45,675	
Sunshine Coast Golf & Country Club		106,126
Lottery Fund	106,126	
Sunshine Coast Home Support Society		809,659
Health	809,659	
Sunshine Coast Home Support Society		54,385
Social Services and Housing	54,385	
Sunshine Coast School District 46		8,126,519
Attorney General	59	
Education	8,054,977	
Lottery Fund	3,000	
Social Services and Housing	68,483	
Sunshine Janitor Services		27,500
Lottery Fund	27,500	
Sunshine Lodge		266,071
Health	187,333	
Social Services and Housing	78,738	
Sunshine Optical 1982 Ltd		11,367
Advanced Education and Job Training	3,552	
Social Services and Housing	7,815	
Sunshine Theatre Society		57,500
Lottery Fund	57,500	
Sunshine Valley Little Peoples Centre		33,145
Social Services and Housing	33,145	
Super Pharmacy		60,037
Health	60,037	
Super Save Optical		12,984
Social Services and Housing	12,984	
Super Valu Stores Ltd		253,911
Advanced Education and Job Training	1,824	
Attorney General	2,578	
Social Services and Housing	249,509	
Superbe Restaurant		49,984
Social Services and Housing	49,984	
Supplemental Grant Payments		227,241
Advanced Education and Job Training	227,241	
Supplies & Services — Riverview		5,757,916
Health	5,757,916	
Surg-Med Kelowna		17,216
Social Services and Housing	17,216	
Surgical Supplies (B C) Ltd		190,076
Health	129,201	
Social Services and Housing	60,875	
Surrette, M		10,504
Health	6,527	
Social Services and Housing	3,977	
Surrey & White Rock Home Support Association		1,506,021
Health	1,032,203	
Social Services and Housing	473,818	
Surrey Art Gallery		59,533
Lottery Fund	59,533	
Surrey Association for Early Childhood Education		399,969
Social Services and Housing	399,969	
Surrey Association for the Mentally Handicapped		75,885
Social Services and Housing	75,885	
Surrey Association for the Mentally Retarded		762,589
Social Services and Housing	762,589	
Surrey Association for the Mentally Retarded (Clover Valley Industries)		142,340
Social Services and Housing	142,340	
Surrey Community Resource Society		1,105,054
Advanced Education and Job Training	5,096	
Social Services and Housing	1,099,958	
Surrey Community Services Society		440,941
Health	171,698	
Social Services and Housing	269,243	
Surrey Coordinating Society		13,516
Advanced Education and Job Training	6,444	
Health	4,500	
Social Services and Housing	2,572	
Surrey Daycare Society		61,598
Social Services and Housing	61,598	
Surrey Memorial Hospital		51,454
Social Services and Housing	51,454	
Surrey Memorial Hospital Society		42,731,858
Health	42,731,858	
Surrey Public Library		247,228
Lottery Fund	247,228	
Surrey Regional Chamber of Commerce		39,223
Economic Development	5,250	
Lottery Fund	33,973	

	Ministry $	Total $
Surrey Rehabilitation Society		217,335
Advanced Education and Job Training	80,388	
Social Services and Housing	136,947	
Surrey School District 36		85,690,846
Advanced Education and Job Training	2,000	
Education	85,504,608	
Lottery Fund	3,000	
Social Services and Housing	181,238	
Surrey Unity of Man Association, The		38,740
Education	38,740	
Surrey YM-YWCA		43,267
Social Services and Housing	43,267	
Suter, J		45,412
Social Services and Housing	45,412	
Sutherland Hills Rest Home Ltd		906,652
Health	902,031	
Social Services and Housing	4,621	
Sutherland, G & Sutherland, B		53,082
Social Services and Housing	53,082	
Sutherland, L & Sutherland, D		53,166
Social Services and Housing	53,166	
Sutker, Dr L W		52,720
Health	51,520	
Social Services and Housing	1,200	
Suzara, A		40,136
Social Services and Housing	40,136	
Swab, S		11,697
Social Services and Housing	11,697	
Swan Valley Lodge		724,416
Health	722,948	
Social Services and Housing	1,468	
Swanson, W		13,456
Social Services and Housing	13,456	
Swatske, S		22,153
Social Services and Housing	22,153	
Swim B C		134,724
Lottery Fund	134,724	
Swindells, M & Swindells, R		68,326
Social Services and Housing	68,326	
Synod of the Diocese of New Westminster		28,953
Attorney General	28,953	
T K Greenhouses Ltd		10,009
Advanced Education and Job Training	1,210	
Agriculture and Fisheries	8,799	
T L C Health Services-Extendicare Ltd		1,968,778
Health	1,966,868	
Social Services and Housing	1,910	
T N T Medical		30,728
Social Services and Housing	30,728	
Tabor Home		1,238,352
Health	1,227,337	
Social Services and Housing	11,015	
Tahsis Hospital Society		477,667
Health	477,667	
Tahsis Social Development Society		20,000
Health	20,000	
Takahashi, Dr D M		16,029
Attorney General	15,933	
Social Services and Housing	96	
Takasaki, Dr S T		36,231
Social Services and Housing	36,231	
Tallman, K		10,080
Health	10,080	
Tamahnous Theatre Workshop Society		37,976
Advanced Education and Job Training	2,976	
Lottery Fund	35,000	
Tamlin Construction Ltd		10,731
Advanced Education and Job Training	10,731	
Tamplin, R E I Dr		108,480
Attorney General	82,528	
Health	25,952	
Tansi Indian Friendship Centre		17,850
First Citizens' Fund	17,850	
Tatar, E		17,702
Social Services and Housing	17,702	
Tatla Lake Area Community Association		10,000
Lottery Fund	10,000	
Taurus Resources Ltd		60,000
Energy, Mines and Petroleum Resources	60,000	
Taylor Manor		907,032
Health	907,032	
Taylor, C		18,794
Social Services and Housing	18,794	
Taylor, L		27,318
Attorney General	27,318	
Taylor, W		12,572
Social Services and Housing	12,572	
Teasdale, A & Teasdale, M		48,342
Social Services and Housing	48,342	
Teasdale, A		15,837
Health	15,837	

	Ministry $	Total $
Tec Industrial Development		64,707
Advanced Education and Job Training	64,707	
Teck Corp		110,000
Energy, Mines and Petroleum Resources	110,000	
Tecson, Dr M P		44,120
Health	44,120	
Teddy Bear Day Care (Sechelt)		74,687
Social Services and Housing	74,687	
Teddy Bear Preschool		10,310
Social Services and Housing	10,310	
Teigrob, K		21,082
Health	9,065	
Social Services and Housing	12,017	
Telcor Investments Ltd & Twin Investment Ltd		19,430
Advanced Education and Job Training	1,680	
Agriculture and Fisheries	17,750	
Telenko, J		23,943
Social Services and Housing	23,943	
Telkwa Museum Society		138,552
Lottery Fund	138,552	
Temple Sholom		15,000
Lottery Fund	15,000	
Tempo Daycare Facility		24,006
Social Services and Housing	24,006	
Tender Care Early Childhood Learning Centre		21,732
Social Services and Housing	21,732	
Tender Loving Care Daycare		25,477
Social Services and Housing	25,477	
Tennis B C		118,415
Lottery Fund	118,415	
Tennyson Out of School Society		18,863
Social Services and Housing	18,863	
Tenth Ave Alliance Wee Care Daycare Centre		36,560
Social Services and Housing	36,560	
Termansen, P E. Dr		14,874
Health	14,874	
Terra Mines Ltd		50,000
Energy, Mines and Petroleum Resources	50,000	
Terrace & District Arts Council		13,681
Lottery Fund	13,681	
Terrace & District Chamber of Commerce		11,075
Advanced Education and Job Training	5,075	
Economic Development	6,000	
Terrace & District Christian Council For		22,980
Social Services and Housing	22,980	
Terrace & District Community Services Society		1,130,376
Health	175,719	
Social Services and Housing	954,657	
Terrace & District Hospital Association		6,809,095
Health	6,809,095	
Terrace Calvin Christian School Society		113,538
Education	113,538	
Terrace Cerebral Palsy Association		193,242
Health	142,878	
Social Services and Housing	50,364	
Terrace Child Development Centre Society		19,232
Education	1,950	
Social Services and Housing	17,282	
Terrace Co-Operative Association		13,063
Social Services and Housing	13,063	
Terrace Community Services Society		59,120
Attorney General	51,956	
Social Services and Housing	7,164	
Terrace Day Care Society		24,660
Social Services and Housing	24,660	
Terrace Drugs Ltd		95,366
Health	94,533	
Social Services and Housing	833	
Terrace Home Support Services		134,963
Health	127,965	
Social Services and Housing	6,998	
Terrace Public Library Association		48,341
Lottery Fund	48,341	
Terrace Regional Museum Society		10,000
Lottery Fund	10,000	
Terrace School District 88		20,214,444
Education	20,197,346	
Lottery Fund	3,000	
Social Services and Housing	14,098	
Terrace Travel Ltd		12,476
Advanced Education and Job Training	407	
Social Services and Housing	12,069	
Terrace Youth Soccer Association		25,581
Lottery Fund	25,581	
Terraceview Lodge Society		1,194,308
Health	1,159,142	
Social Services and Housing	35,166	
Terraceview Vineyards Ltd		10,437
Agriculture and Fisheries	10,437	
Tessley, B		11,533
Social Services and Housing	11,533	

	Ministry $	Total $
Tetrahedron Ski Club		20,000
Lottery Fund	20,000	
Texada Medical Clinic		10,660
Health	10,660	
Thatcher, H		15,962
Social Services and Housing	15,962	
Thate, A		10,443
Health	4,946	
Social Services and Housing	5,497	
Theatre B C/B C Drama Association		160,612
Lottery Fund	160,612	
Theatre Energy		11,500
Health	11,500	
Theatre Terrific Society		23,080
Advanced Education and Job Training	18,080	
Lottery Fund	5,000	
Themens, V		31,802
Social Services and Housing	31,802	
Thetis Island Community Association		10,000
Lottery Fund	10,000	
Thibeault, S & Thibeault, H		20,930
Social Services and Housing	20,930	
Thio, K T		34,549
Health	34,549	
Thomas, J		10,000
First Citizens' Fund	10,000	
Thomas, W		38,189
Social Services and Housing	38,189	
Thompson Memorial Daycare Society, Phil		21,195
Advanced Education and Job Training	2,119	
Social Services and Housing	19,076	
Thompson Nicola Regional Hospital District		19,355
Economic Development	2,500	
Health	16,855	
Thompson Residential & Community Services Inc		1,366,337
Social Services and Housing	1,366,337	
Thompson Valley Crisis & Counselling Services Association		84,951
Health	84,951	
Thompson Valley Grasshopper Control Zone		10,338
Agriculture and Fisheries	10,338	
Thompson, A		32,897
Social Services and Housing	32,897	
Thompson, L		30,462
Health	8,651	
Social Services and Housing	21,811	
Thompson, L A		18,918
Health	15,394	
Social Services and Housing	3,524	
Thompson, N M		16,617
Health	4,600	
Social Services and Housing	12,017	
Thomson Lodge		113,350
Health	113,3[illegible]	
Thomson, E		41,369
Social Services and Housing	41,[illegible]69	
Thordarson, R		40,393
Social Services and Housing	4[illegible],393	
Three Links Care Society, The		1,180,663
Health	1,169,993	
Social Services and Housing	10,670	
Thul, M		15,707
Social Services and Housing	15,707	
Tichy, Dr D		79,698
Health	79,698	
Tien, G		78,075
Health	78,075	
Tilbury Regional Hospital Laundry Society		19,053
Health	19,053	
Tilden, C		21,552
Social Services and Housing	21,552	
Tillicum Haus Society		10,000
First Citizens' Fund	10,000	
Tillicum Lodge		1,894,578
Health	1,889,927	
Social Services and Housing	4,651	
Timberlake, A		10,809
Social Services and Housing	10,809	
Timbrell, E		37,416
Social Services and Housing	37,416	
Timmins, J G		12,881
Social Services and Housing	12,881	
Tiny Tots Daycare Ltd		57,790
Social Services and Housing	57,790	
Tkachuk, J		103,000
Lottery Fund	103,000	
Toad River Area Club		35,000
Transportation and Highways	35,000	
Todays Woman Fashions Ltd		152,507
Health	152,507	
Todd, A		13,319
Social Services and Housing	13,319	

	Ministry $	Total $
Tofino Hospital Society		1,228,323
Health	1,228,323	
Tomaco Tours & Travel Service, P T		12,695
Advanced Education and Job Training	12,695	
Tomko Career College of Business Ltd, Marie		11,695
Advanced Education and Job Training	11,695	
Tomm, Dr B G		76,150
Health	76,150	
Tong, L		18,126
Social Services and Housing	18,126	
Tonn, E, Mrs		11,772
Health	11,772	
Toombs, A		60,432
Social Services and Housing	60,432	
Torok, K		16,247
Social Services and Housing	16,247	
Torp, E		37,416
Social Services and Housing	37,416	
Tot N Tyke Daycare		80,459
Social Services and Housing	80,459	
Tot Stop Day Care		20,935
Social Services and Housing	20,935	
Total Communication Deaf Childrens Society of B C		243,251
Education	44,655	
Social Services and Housing	198,596	
Toth, P		57,537
Social Services and Housing	57,537	
Touchstone Family Association		800,750
Social Services and Housing	800,750	
Touchstone Theatre Company		25,000
Lottery Fund	25,000	
Tourism Association of Southwestern B C		1,291,509
Tourism, Recreation and Culture	1,291,509	
Tourism Association of Vancouver Island		839,935
Advanced Education and Job Training	3,313	
Tourism, Recreation and Culture	836,622	
Tourism Industry Association of B C		24,800
Economic Development	18,000	
Tourism, Recreation and Culture	6,800	
Tourism Vancouver		139,506
Advanced Education and Job Training	39,506	
Tourism, Recreation and Culture	100,000	
Tourism Victoria		142,038
Advanced Education and Job Training	46,901	
Provincial Secretary and Government Services	137	
Tourism, Recreation and Culture	95,000	
Towill, Dr G		16,590
Health	16,590	
Town of Comox		2,978,727
Attorney General	2,808	
Education	831,012	
Revenue Sharing Fund	2,091,307	
Transportation and Highways	53,600	
Town of Creston		1,443,108
Attorney General	1,194	
Education	627,216	
Revenue Sharing Fund	813,428	
Transportation and Highways	1,270	
Town of Fort Nelson		1,217,278
Advanced Education and Job Training	3,231	
Attorney General	1,456	
Economic Development	6,000	
Education	157,128	
Municipal Affairs	1,049,463	
Town of Gibsons		610,051
Education	329,135	
Revenue Sharing Fund	277,134	
Transportation and Highways	3,782	
Town of Golden		779,974
Attorney General	853	
Education	288,404	
Municipal Affairs	490,717	
Town of Hope		660,813
Advanced Education and Job Training	1,883	
Attorney General	6,070	
Education	331,710	
Municipal Affairs	319,126	
Tourism, Recreation and Culture	100	
Transportation and Highways	1,924	
Town of Ladysmith		1,495,307
Attorney General	2,096	
Downtown Revitilization Account	904,407	
Education	585,624	
Tourism, Recreation and Culture	300	
Transportation and Highways	2,880	
Town of Osoyoos		1,077,533
Attorney General	689	
Economic Development	2,287	
Education	442,427	
Lottery Fund	70,667	
Revenue Sharing Fund	559,543	
Transportation and Highways	1,920	

	Ministry $	Total $
Town of Port McNeill		380,930
Attorney General	1,000	
Education	177,470	
Lottery Fund	17,500	
Revenue Sharing Fund	184,960	
Town of Princeton		635,806
Attorney General	1,020	
Downtown Revitilization Account	344,738	
Education	218,801	
Provincial Secretary and Government Services	1,000	
Transportation and Highways	70,247	
Town of Qualicum Beach		1,692,139
Advanced Education and Job Training	1,440	
Attorney General	853	
Education	588,367	
Revenue Sharing Fund	826,479	
Transportation and Highways	275,000	
Town of Sidney		2,828,368
Attorney General	3,903	
Education	1,465,653	
Revenue Sharing Fund	1,243,488	
Transportation and Highways	115,324	
Town of Smithers		1,147,686
Attorney General	1,560	
Economic Development	5,750	
Education	360,005	
Lottery Fund	120	
Revenue Sharing Fund	779,736	
Transportation and Highways	515	
Tozer, J		24,740
Social Services and Housing	24,740	
Tract Construction Ltd		15,456
Advanced Education and Job Training	15,456	
Traffic Injury Research Foundation of Canada		12,926
Transportation and Highways	12,926	
Trail & District Child Care Society		144,441
Attorney General	56,000	
Social Services and Housing	88,441	
Trail & District Day Care Society		21,413
Social Services and Housing	21,413	
Trail & District Home Support Association		588,072
Health	577,995	
Social Services and Housing	10,077	
Trail Chamber of Commerce		11,543
Advanced Education and Job Training	7,543	
Economic Development	4,000	
Trail Little League & the 1987 District 8 Canadian Little League Championship		25,240
Lottery Fund	25,240	
Trail Public Library		30,233
Lottery Fund	30,233	
Trail Regional Hospital		28,401
Health	20,178	
Social Services and Housing	8,223	
Trail Regional Hospital Society		14,990,831
Health	14,990,831	
Trail School District 11		11,631,300
Advanced Education and Job Training	1,100	
Education	11,590,505	
Lottery Fund	3,000	
Social Services and Housing	36,695	
Trail Senior Citizens Lodge Society		15,349
Lottery Fund	12,105	
Social Services and Housing	3,244	
Training Group, The		25,000
Advanced Education and Job Training	25,000	
Travel Connections Inc		22,853
Advanced Education and Job Training	22,853	
Travelworld Ltd		20,465
Advanced Education and Job Training	1,560	
Health	18,905	
Treasurer of Ontario, The		21,750
Advanced Education and Job Training	20,803	
Social Services and Housing	947	
Tredger, W		26,963
Social Services and Housing	26,963	
Tree House Child Minding Service		15,241
Social Services and Housing	15,241	
Trejan Lodge Ltd		234,276
Health	159,635	
Social Services and Housing	74,641	
Tremblay, F		11,669
Attorney General	11,669	
Trevis, A		33,256
Social Services and Housing	33,256	
Triage Emergency Services		78,552
Health	78,552	
Trigos Footwear		18,938
Social Services and Housing	18,938	
Trillium Extended Care Hospital		19,254
Social Services and Housing	19,254	
Trillium Health Care Society		1,541,693
Health	1,541,693	
Trillium Lodge		939,764
Health	928,031	
Social Services and Housing	11,733	
Trincomali Improvement District		25,000
Municipal Affairs	25,000	
Trinity Center Care Society		1,116,916
Health	1,107,847	
Social Services and Housing	9,069	
Trinity Christian Centre Society		37,194
Education	37,194	
Trinity Park Lodge		118,461
Health	118,461	
Trinity Western University		40,331
Advanced Education and Job Training	40,331	
Trio-Travel Ltd		11,527
Advanced Education and Job Training	2,100	
Social Services and Housing	9,427	
Triple EE Hog Farm Inc		13,823
Agriculture and Fisheries	13,823	
Tronson Court Group Home		217,286
Social Services and Housing	217,286	
Trottier, D & Trottier, C		33,835
Health	8,665	
Social Services and Housing	25,170	
Troy Enterprises Ltd		16,318
Advanced Education and Job Training	16,318	
Tru-Valu Optical Ltd		100,703
Health	80	
Social Services and Housing	100,623	
Truscott, C		38,237
Social Services and Housing	38,237	
Tsawwassen Drugs		230,188
Health	230,188	
Tsow-Tun-Le-Lum Society		25,000
First Citizens' Fund	25,000	
Tuason, Dr A P		75,728
Health	75,728	
Tudor Lodge Rest Home		25,633
Health	25,633	
Tufford, D		16,394
Social Services and Housing	16,394	
Tulameen District Fire Department		25,332
Lottery Fund	25,332	
Tumbler Ridge Family Support Society		43,152
Social Services and Housing	43,152	
Tumbler Ridge Health Care Services Society		65,026
Health	65,026	
Tumbler Ridge Health Centre		336,575
Health	336,575	
Tumbler Ridge Library		10,813
Lottery Fund	10,813	
Tungco Resources Corp		30,000
Energy, Mines and Petroleum Resources	30,000	
Tuokko, A		41,518
Health	41,518	
Turf Hotel (1967) Ltd		10,816
Social Services and Housing	10,816	
Turnbull, A		60,189
Social Services and Housing	60,189	
Turner & Associates, M		84,506
Social Services and Housing	84,506	
Turner, E		20,519
Social Services and Housing	20,519	
Turning Point		156,556
Attorney General	74,250	
Health	82,306	
Turtle Island Earth Stewards Society		13,391
Education	13,391	
Twin Cedars Rest Home		371,644
Health	14,645	
Social Services and Housing	356,999	
Twin Oaks Guest Home		11,789
Health	11,789	
Tyee Pharmasave		110,999
Health	110,999	
Tynehead Hatchery Association		48,582
Lottery Fund	48,582	
Typusiak, N J		14,392
Social Services and Housing	14,392	
U B C Bookstore		95,180
Advanced Education and Job Training	19,980	
Education	75,200	
U B C M Commemorative Program Awards		15,350
Municipal Affairs	15,350	
U B C Museum of Anthroplogy		65,000
Lottery Fund	65,000	
U B C Pathology		50,000
Attorney General	50,000	
U Hill Kinderclub		18,201
Social Services and Housing	18,201	

	Ministry $	Total $
U-Save Drugs Ltd		25,988
Health	25,988	
Uhlmann, Dr R P		34,395
Advanced Education and Job Training	50	
Health	34,320	
Social Services and Housing	25	
Ujimoto, G A		14,624
Social Services and Housing	14,624	
Ukrainian Community Society of Ivan Franko		50,000
Lottery Fund	50,000	
Underwater Archaeological Society of B C		11,000
Environment and Parks	11,000	
Unicare Pharmacy Ltd		27,869
Health	27,854	
Social Services and Housing	15	
Unique Seafoods Ltd		17,101
Advanced Education and Job Training	17,064	
Social Services and Housing	37	
United Chinese Community Enrichment Services Society		20,000
Lottery Fund	20,000	
United Church of Canada		47,976
Attorney General	47,976	
United Lodge		142,343
Health	142,343	
United Native Nations		81,981
Attorney General	256	
First Citizens' Fund	20,000	
Lottery Fund	28,171	
Social Services and Housing	33,554	
United Native Nations Friendship Centre		21,330
First Citizens' Fund	21,330	
United Optical		14,950
Social Services and Housing	14,950	
United Way of the Lower Mainland		10,816
Advanced Education and Job Training	2,898	
Attorney General	4,918	
Provincial Secretary and Government Services	1,000	
Social Services and Housing	2,000	
United World College of the Atlantic Ltd		26,768
Advanced Education and Job Training	26,768	
Unity Daycare Centre		42,597
Social Services and Housing	42,597	
Universal Composite Inc		30,000
Advanced Education and Job Training	30,000	
Universite du Quebec a Chicoutimi		17,750
Education	17,750	
University Endowment Lands		70,320
Health	70,320	
University Health Sciences Centre		127,165
Health	36,951	
Social Services and Housing	90,214	
University Health Sciences Centre Hospital		10,859
Health	10,859	
University Hill After School Care Society		23,081
Social Services and Housing	23,081	
University Hospital (George Derby)		105,000
Health	105,000	
University Hospital (Shaugnessy Site)		4,240,398
Advanced Education and Job Training	640	
Attorney General	55	
Health	3,889,190	
Lottery Fund	250,000	
Social Services and Housing	100,513	
University Hospital Society		14,385
Social Services and Housing	14,385	
University Kindercare Society		22,028
Social Services and Housing	22,028	
University of B C		212,938,489
Advanced Education and Job Training	210,502,742	
Agriculture and Fisheries	308,767	
Attorney General	56,461	
Economic Development	6,000	
Education	415,375	
Energy, Mines and Petroleum Resources	85,500	
Health	1,544,768	
Lottery Fund	17,600	
Social Services and Housing	1,276	
University of B C Day Care Council		12,898
Social Services and Housing	12,898	
University of B C Health Sciences Centre Hospital Society		40,435,770
Advanced Education and Job Training	62	
Attorney General	2,738	
Health	40,432,970	
University of B C Research Forest		96,323
Lottery Fund	96,323	
University of Manitoba		19,484
Advanced Education and Job Training	7,941	
Health	11,543	

	Ministry $	Total $
University of Victoria		65,476,108
Advanced Education and Job Training	65,023,568	
Attorney General	18,968	
Economic Development	30,285	
Education	327,580	
Environment and Parks	1,000	
Lottery Fund	73,548	
Provincial Secretary and Government Services	1,000	
Social Services and Housing	159	
University Pharmacy (1987) Ltd		69,716
Health	69,716	
University Sports Awards		556,500
Advanced Education and Job Training	556,500	
Uniwiz Inc		38,022
Economic Development	1,022	
Education	37,000	
Uphill Memorial Home Society, The Tom		737,808
Health	731,800	
Social Services and Housing	6,008	
Upjohn Healthcare Services		3,274,954
Health	2,966,561	
Social Services and Housing	308,393	
Upper Fraser Valley Developmental Preschool Society		117,483
Social Services and Housing	117,483	
Upper Fraser Valley Society for Mentally Handicapped People		491,144
Advanced Education and Job Training	587	
Health	6,084	
Social Services and Housing	484,473	
Upper Fraser Valley Transition Society		91,934
Advanced Education and Job Training	1,800	
Social Services and Housing	90,134	
Upper Island Union Board of Health		13,800
Health	13,800	
Upper Room Society		50,000
Lottery Fund	50,000	
Urban Native Indian Education Society		15,372
Social Services and Housing	15,372	
Urban, Dr D E		18,557
Social Services and Housing	18,557	
Urquharts Pharmacy Ltd		221,459
Health	221,459	
Utah Mines Ltd		152,351
Advanced Education and Job Training	12,351	
Energy, Mines and Petroleum Resources	140,000	
Utan Enterprises Ltd — Orian Home		648,282
Health	648,282	
Utley, N		20,861
Social Services and Housing	20,861	
V I S T A Programs		55,811
Social Services and Housing	55,811	
V S Services Ltd		389,685
Advanced Education and Job Training	2,482	
Attorney General	387,203	
Valemount Health Planning Society		217,001
Health	217,001	
Valemount Historic Society		11,029
Lottery Fund	11,029	
Valemount Public Library		81,531
Lottery Fund	75,000	
Tourism, Recreation and Culture	6,531	
Valenciano, C & Valenciano, R		26,846
Health	26,846	
Valenciano, R		50,083
Social Services and Housing	50,083	
Valhaven Home		196,842
Health	196,842	
Valley Christian School Society		307,050
Education	307,050	
Valley Native Friendship Centre		15,000
First Citizens' Fund	15,000	
Valley Pharmacy Ltd		681,853
Health	664,770	
Social Services and Housing	17,083	
Valley Service Centre		10,082
Attorney General	10,082	
Valley Therapeutic Equestrian Association		76,632
Lottery Fund	75,000	
Social Services and Housing	1,632	
Valleybrook Gardens Ltd		12,706
Agriculture and Fisheries	11,276	
Economic Development	1,430	
Valleyhaven Guest Home		186,677
Health	186,677	
Valleyview Childcare Centre		27,894
Social Services and Housing	27,894	
Valu-Rite Drugs		73,374
Health	71,979	
Social Services and Housing	1,395	
Van Aert, C		29,380
Social Services and Housing	29,380	

	Ministry $	Total $
Van Dam Greenhouses Ltd		30,974
Agriculture and Fisheries	30,974	
Van Der Meer, A, Mrs		19,799
Social Services and Housing	19,799	
Van Der Molen, F		16,988
Social Services and Housing	16,988	
Van Han Apiaries		37,215
Agriculture and Fisheries	37,215	
Van Hoogstraten, J		16,806
Social Services and Housing	16,806	
Van Horne Out of School Care		11,930
Social Services and Housing	11,930	
Van Keith, K		39,275
Social Services and Housing	39,275	
Van Leeuwen Home		43,427
Health	35,023	
Social Services and Housing	8,404	
Van Tongeren, J		38,666
Social Services and Housing	38,666	
Van Volkinburgh, S		21,984
Social Services and Housing	21,984	
Van Zoeren, B		16,520
Social Services and Housing	16,520	
Vananda Gold Ltd		50,000
Energy, Mines and Petroleum Resources	50,000	
Vancouver Academy of Music		126,193
Lottery Fund	126,193	
Vancouver Art Gallery Association		606,300
Lottery Fund	606,300	
Vancouver Artists League		91,324
Lottery Fund	91,324	
Vancouver Bach Choir		38,400
Lottery Fund	38,400	
Vancouver Ballet Society		37,618
Lottery Fund	37,618	
Vancouver Celebration of the Arts Society		10,000
Lottery Fund	10,000	
Vancouver Central Handicraft Society		25,138
Social Services and Housing	25,138	
Vancouver Chamber Choir		84,500
Lottery Fund	84,500	
Vancouver Christian School		382,711
Education	382,711	
Vancouver City Savings Credit Union		116,372
Advanced Education and Job Training	116,372	
Vancouver College Ltd		1,350,518
Education	1,350,518	
Vancouver Community College		57,019,807
Advanced Education and Job Training	56,806,684	
Attorney General	238	
Education	16,730	
Health	186	
Lottery Fund	4,020	
Social Services and Housing	191,949	
Vancouver Cultural Alliance		10,000
Lottery Fund	10,000	
Vancouver Dance Centre Society		40,000
Lottery Fund	40,000	
Vancouver East Cultural Centre		95,000
Lottery Fund	95,000	
Vancouver Educational Opportunities for Children Society		155,417
Social Services and Housing	155,417	
Vancouver Folk Music Festival Society		45,000
Lottery Fund	45,000	
Vancouver Four Square Day Care Centre		40,615
Social Services and Housing	40,615	
Vancouver General Hospital		183,723,783
Advanced Education and Job Training	43,980	
Attorney General	16,256	
Health	183,467,042	
Social Services and Housing	196,505	
Vancouver General Hospital Foundation		2,500,000
Health	2,500,000	
Vancouver Home Support Society		286,996
Health	26,173	
Social Services and Housing	260,823	
Vancouver Homesharers		10,000
Social Services and Housing	10,000	
Vancouver Indian Centre Society		122,538
Advanced Education and Job Training	420	
First Citizens' Fund	47,500	
Social Services and Housing	74,618	
Vancouver International Comedy Festival Society		15,000
B C Cultural Fund	15,000	
Vancouver Island Greenhouse Growers Co-Op		13,914
Advanced Education and Job Training	1,968	
Agriculture and Fisheries	11,946	
Vancouver Island Haven Society		103,005
Advanced Education and Job Training	8,220	
Social Services and Housing	94,785	
Vancouver Island Housing Association for the Physically Disabled (1976)		620,968
Health	620,968	
Vancouver Island North School District 85		12,809,586
Attorney General	20	
Education	12,793,538	
Lottery Fund	3,000	
Social Services and Housing	13,028	
Vancouver Island Piping Industry		10,536
Advanced Education and Job Training	10,536	
Vancouver Island Providence Community Association		59,171
Advanced Education and Job Training	1,865	
Health	46,145	
Lottery Fund	11,161	
Vancouver Island Regional Library		1,026,458
Lottery Fund	1,026,458	
Vancouver Island Safety Council		110,823
Advanced Education and Job Training	1,323	
Transportation and Highways	109,500	
Vancouver Island Shakespeare Festival Society		69,551
Advanced Education and Job Training	9,551	
Lottery Fund	60,000	
Vancouver Island West School District 84		4,700,805
Education	4,697,805	
Lottery Fund	3,000	
Vancouver Jewish Community Centre		65,519
Lottery Fund	64,690	
Social Services and Housing	829	
Vancouver Life Skills Society		28,588
Social Services and Housing	28,588	
Vancouver Maritime Museum		67,500
Lottery Fund	67,500	
Vancouver Mental Patients Association Society		569,033
Advanced Education and Job Training	5,551	
Health	366,229	
Social Services and Housing	197,253	
Vancouver Montessori School Society		77,934
Education	77,934	
Vancouver Museum		258,500
Lottery Fund	258,500	
Vancouver Neurological Centre		693,834
Advanced Education and Job Training	43,321	
Health	649,120	
Social Services and Housing	1,393	
Vancouver New Music Society		17,000
Lottery Fund	17,000	
Vancouver Opera Association		347,000
Lottery Fund	347,000	
Vancouver Oral Centre for Deaf Children Inc, The		246,829
Education	158,384	
Social Services and Housing	88,445	
Vancouver Peretz Institute		39,656
Lottery Fund	39,656	
Vancouver Pretrial Services Centre		43,925
Attorney General	43,925	
Vancouver Public Aquarium		30,000
Education	30,000	
Vancouver Public Library		42,053
Lottery Fund	42,053	
Vancouver Resource Society for the Physically Disabled		1,288,900
Health	737,481	
Lottery Fund	11,253	
Social Services and Housing	540,166	
Vancouver Resource Society — Kelly Court		222,384
Health	222,384	
Vancouver Safety Council		99,000
Transportation and Highways	99,000	
Vancouver School District 39		100,491,219
Advanced Education and Job Training	4,000	
Attorney General	90,268	
Education	98,887,981	
Social Services and Housing	1,508,970	
Vancouver School of Theology		180,000
Advanced Education and Job Training	180,000	
Vancouver Sea Festival Society		10,000
Lottery Fund	10,000	
Vancouver Society for Early Music		29,500
Lottery Fund	29,500	
Vancouver Symphony Society		820,000
Lottery Fund	820,000	
Vancouver Talmud Torah Society		471,376
Education	470,859	
Social Services and Housing	517	
Vancouver Taxi Ltd		31,108
Social Services and Housing	31,108	
Vancouver Teen Challenge Rehabiliation Centre		28,823
Social Services and Housing	28,823	
Vancouver Theatresports League		15,446
Lottery Fund	15,446	

	Ministry $	Total $
Vancouver Trade & Convention Centre		35,000
Tourism, Recreation and Culture	35,000	
Vancouver Variety Club		85,000
Lottery Fund	85,000	
Vancouver Volunteer Centre		47,500
Social Services and Housing	47,500	
Vancouver Waldorf School Society, The		189,461
Education	189,337	
Social Services and Housing	124	
Vancouver Women in Focus Society		10,000
Lottery Fund	10,000	
Vancouver YMCA Challenge Club		21,257
Social Services and Housing	21,257	
Vancouver YMCA International Unit		31,103
Social Services and Housing	31,103	
Vancouver YMCA Tillicum Kids Club		12,056
Social Services and Housing	12,056	
Vancouver Youth Symphony Orchestra Society		15,000
Lottery Fund	15,000	
Vancouver-Richmond Association for Mentally Handicapped People		4,035,255
Health	12,759	
Social Services and Housing	4,022,496	
Vancouver-Richmond Association for the Mentally Retarded		24,070
Social Services and Housing	24,070	
Vanden Brink, T		10,511
Social Services and Housing	10,511	
Vandenbosh Trading Co Ltd		14,206
Agriculture and Fisheries	14,206	
Vander Waal, S & Vander Waal, A		24,403
Agriculture and Fisheries	24,403	
Vanderhoof Home Support Services		142,516
Health	122,607	
Social Services and Housing	19,909	
Vanderhoof Pharmacy Ltd		139,803
Health	139,803	
Vanderhorst Farms Ltd		10,566
Agriculture and Fisheries	10,566	
Vanderhorst, J		16,906
Agriculture and Fisheries	16,906	
Vanderhulst, A		40,876
Social Services and Housing	40,876	
Vandusen Botanical Garden		60,000
Lottery Fund	60,000	
Vaness, F L		57,137
Health	57,137	
Vanidour, D & Houston, J		11,687
Social Services and Housing	11,687	
Vansickle, K, Mrs		27,362
Health	19,581	
Social Services and Housing	7,781	
Varnel, M		122,652
Social Services and Housing	122,652	
Vedal, Dr S		18,304
Health	18,304	
Veejay House		86,810
Social Services and Housing	86,810	
Vel-Rey Lodge		426,128
Health	258,953	
Social Services and Housing	167,175	
Venables, G		23,915
Health	23,915	
Vermilion Irrigation District		10,498
Agriculture and Fisheries	10,498	
Vernon & District Association for the Mentally Handicapped		251,389
Health	46,000	
Social Services and Housing	205,389	
Vernon & District Chamber of Commerce		39,313
Advanced Education and Job Training	23,445	
Economic Development	8,750	
Lottery Fund	7,118	
Vernon & District Homemaker Society		876,476
Health	820,379	
Social Services and Housing	56,097	
Vernon Christian School Society		150,442
Education	150,442	
Vernon Community Arts Council		15,565
Lottery Fund	15,565	
Vernon Community Music School		13,500
Lottery Fund	13,500	
Vernon Jubilee Hospital		174,586
Attorney General	96	
Health	60,431	
Social Services and Housing	114,059	
Vernon Jubilee Hospital Society		22,653,202
Health	22,653,202	
Vernon School District 22		24,006,067
Attorney General	3,000	
Education	23,932,862	
Lottery Fund	3,000	
Social Services and Housing	67,205	
Vernon Womens Transition House Society		148,129
Advanced Education and Job Training	7,500	
Attorney General	22,970	
Social Services and Housing	117,659	
Versa Services		1,555,542
Attorney General	1,555,542	
Versaevel, T		11,689
Social Services and Housing	11,689	
Versatile Pacific Shipyards Inc		98,000
Advanced Education and Job Training	96,000	
Economic Development	2,000	
Versun Enterprises Ltd		311,851
Health	311,851	
Veterinary Infectious Disease Organization		10,500
Agriculture and Fisheries	10,500	
Vezter Lodge		59,788
Social Services and Housing	59,788	
Vicon Medic Pharmacy		209,550
Health	209,269	
Social Services and Housing	281	
Victoria Association for Community Diversion/ Meditation Services		98,499
Attorney General	98,499	
Victoria Association for Street Kids		10,000
Advanced Education and Job Training	10,000	
Victoria Child Sexual Abuse & Survivors Services		32,836
Lottery Fund	462	
Social Services and Housing	32,374	
Victoria Child Sexual Abuse Centre		62,000
Attorney General	35,000	
Health	7,000	
Social Services and Housing	20,000	
Victoria Chinatown Care Centre		413,332
Health	407,324	
Social Services and Housing	6,008	
Victoria Christian Education Society		866,102
Education	866,102	
Victoria Churches Group Home Society		32,560
Social Services and Housing	32,560	
Victoria College of Art		26,650
Advanced Education and Job Training	1,250	
B C Cultural Fund	25,400	
Victoria Conservatory of Music		122,298
Lottery Fund	122,298	
Victoria Cool-Aid Society		715,175
Health	226,572	
Social Services and Housing	488,603	
Victoria Girls Alternative Society		86,295
Social Services and Housing	86,295	
Victoria Handicapped Recreation Society		46,735
Advanced Education and Job Training	5,690	
Health	41,045	
Victoria Home Support Society		451,882
Health	444,266	
Social Services and Housing	7,616	
Victoria Indoor Lawn Bowling Pioneers		15,000
Lottery Fund	15,000	
Victoria International Festival		93,474
Lottery Fund	93,474	
Victoria Life Enrichment Society		498,741
Health	475,653	
Social Services and Housing	23,088	
Victoria Lodge		145,876
Health	130,345	
Social Services and Housing	15,531	
Victoria Native Friendship Centre		34,812
Attorney General	19,812	
First Citizens' Fund	15,000	
Victoria Prosthetic Laboratory		103,949
Health	103,949	
Victoria Rediscovery Society		134,620
Lottery Fund	134,620	
Victoria Regional Laundry Society		2,345,810
Attorney General	9,104	
Health	2,336,706	
Victoria Rowing Society		22,829
Lottery Fund	22,829	
Victoria Schizophrenic Support Society		50,000
Health	50,000	
Victoria Single Parent Resource Center Society		34,491
Social Services and Housing	34,491	
Victoria Symphony Society		212,206
Lottery Fund	212,206	
Victoria West Community Y		38,548
Social Services and Housing	38,548	
Victoria Womens Transition House		146,788
Attorney General	6,000	
Social Services and Housing	140,788	
Victoria YM-YWCA Out of School Program		202,536
Lottery Fund	70,720	
Social Services and Housing	131,816	

	Ministry $	Total $
Victorian Hospital & Health Services Society of Kaslo		1,147,537
Health	1,147,537	
Victorian Order of Nurses Adult Day Care		125,076
Health	125,076	
Victorian Order of Nurses B C		98,500
Health	98,500	
Victory House		234,831
Health	234,831	
Viet Pharmacy Ltd		200,827
Health	200,376	
Social Services and Housing	451	
View Royal Fire Protection District		43,154
Health	3,154	
Lottery Fund	40,000	
View Royal Ratepayers Association		112,189
Lottery Fund	112,189	
Villa Cathay Care Home Society		1,251,026
Health	1,199,870	
Social Services and Housing	51,156	
Villa Pandora		115,037
Health	58,185	
Social Services and Housing	56,852	
Villa Villekulla		19,786
Social Services and Housing	19,786	
Villa Vista Lodge 1986 Ltd		175,683
Health	123,026	
Social Services and Housing	52,657	
Village Day Care Society		26,730
Social Services and Housing	26,730	
Village of Alert Bay		267,538
Advanced Education and Job Training	2,309	
Attorney General	1,037	
Education	50,741	
Lottery Fund	50,000	
Municipal Affairs	133,451	
Transportation and Highways	30,000	
Village of Anmore		64,206
Finance and Corporate Relations	7,798	
Revenue Sharing Fund	56,408	
Village of Ashcroft		874,399
Downtown Revitilization Account	497,439	
Education	180,460	
Lottery Fund	196,500	
Village of Belcarra		129,724
Education	70,698	
Revenue Sharing Fund	59,026	
Village of Burns Lake		599,376
Attorney General	500	
Education	108,823	
Revenue Sharing Fund	490,053	
Village of Cache Creek		337,970
Attorney General	603	
Education	83,095	
Revenue Sharing Fund	254,272	
Village of Chase		835,650
Education	232,790	
Municipal Affairs	541,005	
Transportation and Highways	61,855	
Village of Clinton		248,327
Attorney General	603	
Education	56,561	
Lottery Fund	14,625	
Municipal Affairs	176,538	
Village of Cumberland		459,238
Education	200,074	
Revenue Sharing Fund	247,775	
Transportation and Highways	11,389	
Village of Fort St James		531,923
Attorney General	1,000	
Education	129,298	
Revenue Sharing Fund	401,625	
Village of Fraser Lake		348,516
Advanced Education and Job Training	3,648	
Attorney General	853	
Education	81,465	
Lottery Fund	53,334	
Revenue Sharing Fund	209,216	
Village of Fruitvale		450,692
Downtown Revitilization Account	225,730	
Education	215,984	
Transportation and Highways	8,978	
Village of Gold River		362,244
Attorney General	853	
Economic Development	2,675	
Education	159,367	
Health	25,934	
Revenue Sharing Fund	173,277	
Social Services and Housing	138	
Village of Granisle		182,351
Advanced Education and Job Training	1,682	
Attorney General	1,108	
Education	32,927	
Lottery Fund	8,254	
Revenue Sharing Fund	138,380	
Village of Harrison Hot Springs		312,442
Education	64,123	
Lottery Fund	77,333	
Municipal Affairs	170,986	
Village of Hazelton		254,488
Education	26,952	
Lottery Fund	66,666	
Revenue Sharing Fund	160,870	
Village of Kaslo		411,153
Attorney General	853	
Downtown Revitilization Account	284,106	
Economic Development	1,975	
Education	124,219	
Village of Keremeos		579,314
Attorney General	500	
Education	123,384	
Lottery Fund	166,666	
Municipal Affairs	288,764	
Village of Lake Cowichan		878,882
Economic Development	1,000	
Education	270,151	
Finance and Corporate Relations	444	
Lottery Fund	46,016	
Revenue Sharing Fund	559,124	
Transportation and Highways	2,147	
Village of Lillooet		433,527
Attorney General	1,093	
Education	154,482	
Lottery Fund	51,667	
Revenue Sharing Fund	226,285	
Village of Lions Bay		215,742
Attorney General	853	
Education	134,153	
Revenue Sharing Fund	80,736	
Village of Lumby		278,564
Education	95,302	
Revenue Sharing Fund	164,174	
Transportation and Highways	19,088	
Village of Lytton		208,353
Attorney General	853	
Education	29,889	
Lottery Fund	63,332	
Revenue Sharing Fund	114,279	
Village of Masset		577,949
Advanced Education and Job Training	2,870	
Attorney General	4,101	
Education	45,259	
Revenue Sharing Fund	175,719	
Transportation and Highways	350,000	
Village of McBride		197,826
Advanced Education and Job Training	5,500	
Attorney General	853	
Education	48,723	
Revenue Sharing Fund	141,683	
Transportation and Highways	1,067	
Village of Midway		223,654
Attorney General	853	
Education	51,131	
Health	500	
Lottery Fund	88,000	
Revenue Sharing Fund	83,170	
Village of Montrose		340,363
Attorney General	895	
Education	150,303	
Revenue Sharing Fund	189,165	
Village of Nakusp		319,783
Attorney General	853	
Education	146,212	
Revenue Sharing Fund	172,718	
Village of New Denver		293,968
Education	56,609	
Lottery Fund	55,200	
Municipal Affairs	182,159	
Village of Oliver		1,098,862
Attorney General	1,316	
Education	301,090	
Lottery Fund	200,000	
Revenue Sharing Fund	544,370	
Transportation and Highways	52,086	
Village of Pemberton		323,444
Attorney General	853	
Education	17,781	
Lottery Fund	8,010	
Revenue Sharing Fund	129,160	
Transportation and Highways	167,640	

	Ministry $	Total $
Village of Port Alice		226,169
Attorney General	853	
Education	83,277	
Lottery Fund	13,333	
Revenue Sharing Fund	128,706	
Village of Port Clements		273,446
Education	43,772	
Health	2,580	
Revenue Sharing Fund	227,094	
Village of Port Edward		294,181
Attorney General	750	
Education	35,829	
Revenue Sharing Fund	242,602	
Transportation and Highways	15,000	
Village of Pouce Coupe		335,400
Education	57,573	
Revenue Sharing Fund	277,827	
Village of Salmo		297,724
Attorney General	1,023	
Education	104,404	
Revenue Sharing Fund	192,297	
Village of Sayward		174,564
Attorney General	400	
Education	35,806	
Lottery Fund	25,000	
Revenue Sharing Fund	113,358	
Village of Silverton		169,388
Education	30,588	
Municipal Affairs	138,800	
Village of Slocan		238,558
Advanced Education and Job Training	3,356	
Attorney General	750	
Education	30,823	
Lottery Fund	50,962	
Revenue Sharing Fund	152,667	
Village of Tahsis		395,668
Attorney General	853	
Education	77,745	
Municipal Affairs	317,070	
Village of Taylor		362,467
Attorney General	853	
Education	38,808	
Revenue Sharing Fund	193,823	
Transportation and Highways	128,983	
Village of Telkwa		295,981
Attorney General	853	
Economic Development	1,000	
Education	81,221	
Lottery Fund	15,000	
Municipal Affairs	188,260	
Transportation and Highways	9,647	
Village of Ucluelet		228,935
Attorney General	980	
Education	80,257	
Revenue Sharing Fund	147,698	
Village of Valemount		442,347
Advanced Education and Job Training	8,699	
Education	98,696	
Revenue Sharing Fund	334,952	
Village of Warfield		455,792
Education	255,192	
Lottery Fund	14,000	
Revenue Sharing Fund	178,600	
Transportation and Highways	8,000	
Village of Zeballos		227,086
Attorney General	750	
Education	7,413	
Health	46,924	
Revenue Sharing Fund	121,999	
Transportation and Highways	50,000	
Village of 100 Mile House		430,117
Attorney General	2,176	
Economic Development	1,660	
Education	105,841	
Revenue Sharing Fund	320,440	
Village Pharmacy		134,770
Health	133,844	
Social Services and Housing	926	
Vincelli, R		21,066
Social Services and Housing	21,066	
Vincent, G & Vincent, P		43,346
Social Services and Housing	43,346	
Vincent, M		22,234
Attorney General	5,000	
Social Services and Housing	17,234	
Vincent, Dr M O		11,000
Health	11,000	
Vinge & Associates, Bernard C		299,598
Advanced Education and Job Training	2,408	
Health	20,965	
Social Services and Housing	276,225	

	Ministry $	Total $
Vista Drugs (1980) Ltd		161,164
Health	161,145	
Social Services and Housing	19	
Vital Statistics Documentation		35,610
Social Services and Housing	35,610	
Vocational Rehabilitation Services		679,869
Advanced Education and Job Training	679,869	
Volunteer Grandparents Society		55,558
Social Services and Housing	55,558	
Vuorensivu, C		84,115
Social Services and Housing	84,115	
W T F Tae Kwon Do Federation of B C		10,750
Lottery Fund	10,750	
Wachsmuth, Dr M A		22,405
Attorney General	22,405	
Waddells Haven Guest Home		274,006
Health	119,238	
Social Services and Housing	154,768	
Waddington Group Home		235,428
Social Services and Housing	235,428	
Waddington Way Care Centre		64,171
Health	63,703	
Social Services and Housing	468	
Wade-All Ltd.		101,732
Health	101,732	
Waglisla Glilas		20,827
Social Services and Housing	20,827	
Wagner Hills Farm Society		51,291
Agriculture and Fisheries	640	
Health	12,000	
Social Services and Housing	38,651	
Wainwright, Dr W M		11,154
Social Services and Housing	11,154	
Wakarchuk, A		15,391
Advanced Education and Job Training	15,391	
Wakefield, H J		56,015
Health	55,381	
Social Services and Housing	634	
Wakeman, C		21,283
Social Services and Housing	21,283	
Waldee Services Inc		20,400
Advanced Education and Job Training	400	
B C Cultural Fund	20,000	
Waldorf School Association of B C		25,615
Education	25,615	
Waldorf School Association of Kelowna		41,197
Education	39,302	
Social Services and Housing	1,895	
Walker, E		20,750
Social Services and Housing	20,750	
Walker, J		13,030
Social Services and Housing	13,030	
Walker, M		10,550
Health	4,532	
Social Services and Housing	6,018	
Wallace, F		30,580
Social Services and Housing	30,580	
Wallace, M E		15,629
Health	15,629	
Wallace, W		26,994
Health	24,664	
Social Services and Housing	2,330	
Walter, D		20,599
Health	14,591	
Social Services and Housing	6,008	
Walters, Dr K C		12,942
Social Services and Housing	12,942	
Wardrope, B & Wardrope, D		37,136
Social Services and Housing	37,136	
Warehouse School Society		80,550
Social Services and Housing	80,550	
Warman, C		13,215
Social Services and Housing	13,215	
Warner, C		47,054
Social Services and Housing	47,054	
Washtock, R		10,173
Advanced Education and Job Training	740	
Agriculture and Fisheries	9,433	
Watari Research Association		86,736
Social Services and Housing	86,736	
Waterloo Manor		18,025
Social Services and Housing	18,025	
Watkins, S		24,011
Attorney General	24,011	
Watson, D		10,131
Social Services and Housing	10,131	
Watterson, Dr T J		11,470
Health	11,470	
Watts, B		16,460
Advanced Education and Job Training	9,408	
Agriculture and Fisheries	3,072	
Social Services and Housing	3,980	

	Ministry $	Total $
Watts, F & Watts, R		10,000
First Citizens' Fund	10,000	
Weaver, B R		30,908
Social Services and Housing	30,908	
Weaver, Dr G B		42,994
Health	42,944	
Social Services and Housing	50	
Weber, H		18,942
Health	18,942	
Websters Corners Daycare Centre		50,861
Social Services and Housing	50,861	
Wee Care Centre		30,155
Social Services and Housing	30,155	
Weideman, R		15,365
Attorney General	15,365	
Weiland, E & Weiland, B		18,859
Social Services and Housing	18,859	
Weisenburger, Dr E F		22,153
Advanced Education and Job Training	62	
Health	22,041	
Social Services and Housing	50	
Weitzel, D		40,297
Social Services and Housing	40,297	
Weitzel, W		22,905
Social Services and Housing	22,905	
Welch, Dr S J		16,708
Health	16,708	
Welcome North Mines Ltd		20,000
Energy, Mines and Petroleum Resources	20,000	
Weldring, W		28,014
Social Services and Housing	28,014	
Wells, A		36,926
Social Services and Housing	36,926	
Wendland, H		11,179
Agriculture and Fisheries	11,179	
Wennesland, D E, Mrs		16,584
Social Services and Housing	16,584	
Wenowan Guest Home Inc		163,389
Health	163,389	
Wes Pharmacy		44,089
Health	44,089	
Wescana I D A Pharmacy		84,785
Health	84,785	
Wescana Pharmacy Ltd		221,118
Health	219,825	
Social Services and Housing	1,293	
Wessel Optical Ltd		11,693
Social Services and Housing	11,693	
Wesseling, W & Wesseling, A		82,480
Social Services and Housing	82,480	
West Coast Christian Fellowship		44,255
Education	44,255	
West Coast General Hospital		15,619
Attorney General	63	
Health	3,898	
Social Services and Housing	11,658	
West Coast General Hospital Society, The		9,182,855
Health	9,182,855	
West Coast Health Care Services (Vancouver) Ltd		329,315
Health	329,315	
West Coast Health Care Services Ltd		525,344
Health	523,775	
Social Services and Housing	1,569	
West Coast Work Ahead Projects Corp		26,023
Advanced Education and Job Training	26,023	
West End Adult Day Care		113,320
Health	113,320	
West End Pharmacy Ltd		226,976
Health	224,592	
Social Services and Housing	2,384	
West Kootenay Cerebral Palsy Association		223,511
Health	123,700	
Social Services and Housing	99,811	
West Kootenay Cultural Society		12,000
Lottery Fund	12,000	
West Kootenay Family & Childcare Services Society		124,317
Education	6,045	
Social Services and Housing	118,272	
West Langley Nurseries Ltd & W Nierop & K Nierop		10,992
Agriculture and Fisheries	10,992	
West Moberley Cree Band		30,000
First Citizens' Fund	30,000	
West Shore Laylum		454,910
Health	454,910	
West Vancouver Care Centre		1,455,717
Health	1,450,902	
Social Services and Housing	4,815	
West Vancouver S W A P Association		36,442
Social Services and Housing	36,442	

	Ministry $	Total $
West Vancouver School District 45		10,220,840
Education	10,210,758	
Lottery Fund	3,000	
Social Services and Housing	7,082	
West, E		17,644
Social Services and Housing	17,644	
West, Dr S		34,676
Health	34,676	
Westar Mining Ltd		90,000
Energy, Mines and Petroleum Resources	90,000	
Westcott, A		13,849
Social Services and Housing	13,849	
Western Allergy Services Ltd		23,532
Health	22,911	
Social Services and Housing	621	
Western Canada Theatre Co Challenge 86		458,000
Lottery Fund	458,000	
Western Canadian Mining Corp		70,000
Energy, Mines and Petroleum Resources	70,000	
Western Communities Montessori, the Society		36,838
Education	17,071	
Social Services and Housing	19,767	
Western Community Outreach		72,850
Social Services and Housing	72,850	
Western Greenhouse Growers Co-Operative Association		19,913
Agriculture and Fisheries	19,913	
Western Human Resources Corp-Job Action		683,470
Social Services and Housing	683,470	
Western Institute for the Deaf		547,852
Advanced Education and Job Training	411,235	
Attorney General	102	
Health	91,125	
Social Services and Housing	45,390	
Western Joint Electrical Training Society		15,290
Advanced Education and Job Training	15,290	
Western Pacific Marine Ltd		360,400
Transportation and Highways	360,400	
Western Recovery Foundation		25,000
Lottery Fund	25,000	
Western Rehabilitation Society (G F Strong)		11,070,215
Health	11,070,215	
Western Rehabilitation Society (Pearson Hospital)		11,415,345
Health	11,415,345	
Western Transportation Advisory Council		77,590
Transportation and Highways	77,590	
Westfall, C		39,163
Social Services and Housing	39,163	
Westfall, G		20,728
Social Services and Housing	20,728	
Westfall, K		12,990
Social Services and Housing	12,990	
Westhouse Investments Inc		19,931
Agriculture and Fisheries	19,931	
Westminster After School Society		35,308
Social Services and Housing	35,308	
Westminster Pharmacy		444,835
Health	441,767	
Social Services and Housing	3,068	
Westminster Volkswagen Ltd		13,827
Advanced Education and Job Training	13,827	
Westminster West End Pharmacy Ltd		761,269
Health	761,234	
Social Services and Housing	35	
Westrich Boarding Home Ltd		34,768
Health	19,359	
Social Services and Housing	15,409	
Westside Family Place		17,935
Social Services and Housing	17,935	
Westsyde I D A Pharmacy		58,372
Health	58,126	
Social Services and Housing	246	
Westview Out of School Care		25,699
Social Services and Housing	25,699	
Westwood House		39,725
Health	1,892	
Social Services and Housing	37,833	
Wheelchairs Unlimited		57,798
Social Services and Housing	57,798	
Wheeler, S		102,649
Social Services and Housing	102,649	
Whispering Pines Lodge		221,246
Health	221,246	
Whispering Pines Personal Care Home		32,798
Advanced Education and Job Training	588	
Health	32,210	
Whistler Health Care Society		319,854
Health	319,779	
Social Services and Housing	75	
Whistler Museum & Archives Society		30,003
Lottery Fund	30,003	

	Ministry $	Total $
White Clinic Pharmacy Ltd		598,435
Health	596,482	
Social Services and Housing	1,953	
White Gates Lodge		166,035
Health	166,035	
White Heather Manor (1981) Ltd		95,028
Health	57,057	
Social Services and Housing	37,971	
White House Guest Home Ltd		288,209
Advanced Education and Job Training	1,566	
Health	216,343	
Social Services and Housing	70,300	
White Lodge Rest Home		216,051
Health	191,154	
Social Services and Housing	24,897	
White Rock & South Surrey Chamber of Commerce		22,152
Advanced Education and Job Training	7,652	
Economic Development	6,500	
Tourism, Recreation and Culture	8,000	
White Rock Christian Fellowship		31,337
Education	31,337	
White Rock Come Share Society		162,491
Health	162,491	
White Rock Summer Theatre		41,000
Lottery Fund	41,000	
White, B		16,364
Attorney General	16,364	
White, C		75,000
Lottery Fund	75,000	
White, V & White, M		41,450
Social Services and Housing	41,450	
Whitecap Books Ltd		19,318
Lottery Fund	19,318	
Whitetooth Ski Society		41,607
Lottery Fund	41,607	
Whiting, L		10,815
Social Services and Housing	10,815	
Whonnock Community Association		135,334
Lottery Fund	135,334	
Wichmann, E & Wichmann, A		13,054
Health	13,054	
Wichmann, E, Mrs		23,016
Social Services and Housing	23,016	
Wideen, T		25,463
Health	25,463	
Wieckhoff, M		26,829
Social Services and Housing	26,829	
Wilberforce Cooper Care Society -- Cooper Place		1,185,310
Health	1,185,310	
Wilcox, Dr J D		10,540
Social Services and Housing	10,540	
Wilcox, Dr W		63,705
Health	63,705	
Wild Woodsman Equipment Ltd		11,538
Social Services and Housing	11,538	
Wilder, N		12,164
Social Services and Housing	12,164	
Wildlife Park Society of B C		65,400
Lottery Fund	65,400	
Wildwood Volunteer Fire Department		19,691
Lottery Fund	19,691	
Wilfling, Dr F J		23,496
Health	23,496	
Wilkie, F & Wilkie, M		77,835
Social Services and Housing	77,835	
Wilkie, F		17,462
Social Services and Housing	17,462	
Wilkinson, R		25,193
Health	25,193	
Williams Lake & District Association for the Mentally Retarded		761,674
Advanced Education and Job Training	1,073	
Social Services and Housing	760,601	
Williams Lake & District Day Care Society		38,164
Social Services and Housing	38,164	
Williams Lake & District Homemakers Service		380,521
Health	342,843	
Social Services and Housing	37,678	
Williams Lake Community Arts Council		49,986
Lottery Fund	49,986	
Williams Lake Jubilee Care Society		163,805
Health	123,031	
Social Services and Housing	40,774	
Williams Lake Optical		31,327
Social Services and Housing	31,327	
Williams Lake Soccer League		47,394
Lottery Fund	47,394	
Williams, J		17,790
Social Services and Housing	17,790	

	Ministry $	Total $
Williams, Dr K M		76,793
Attorney General	76,793	
Williamson, C		74,778
Health	74,778	
Willingdon Park Hospital		1,491,013
Health	1,491,013	
Willits Taylor Drugs Ltd		188,728
Health	188,451	
Social Services and Housing	277	
Willowbrook Home		162,264
Social Services and Housing	162,264	
Willowbrook-White Lake Volunteer Fire Department		16,000
Lottery Fund	16,000	
Willowdale Guest Home Ltd		312,295
Advanced Education and Job Training	784	
Health	311,511	
Willowhaven Lodge		10,924
Health	9,942	
Social Services and Housing	982	
Willowhaven Private Hospital (1986) Ltd		1,282,631
Health	1,256,949	
Social Services and Housing	25,682	
Wilson Creek Community Centre		109,301
Social Services and Housing	109,301	
Wilson, Dr R G		52,990
Health	52,990	
Wilson, T		78,478
Lottery Fund	2,500	
Social Services and Housing	75,978	
Wilsons Boarding Home		19,047
Social Services and Housing	19,047	
Windermere District Hospital, the Association		1,896,576
Health	1,896,576	
Windermere District Social Service Society		137,372
Lottery Fund	544	
Social Services and Housing	136,828	
Windermere School District 4		3,743,557
Education	3,717,227	
Lottery Fund	3,000	
Social Services and Housing	23,330	
Winfield Horseshoe Club		18,450
Lottery Fund	18,450	
Wing Cafe		12,991
Advanced Education and Job Training	420	
Social Services and Housing	12,571	
Wins Transition House		50,096
Social Services and Housing	50,096	
Wintrestle Community Care Home		12,371
Advanced Education and Job Training	6,848	
Social Services and Housing	5,523	
Wire Rope Industries Ltd		10,176
Advanced Education and Job Training	200	
Social Services and Housing	9,976	
Wisteria House Society		279,785
Advanced Education and Job Training	10,061	
Health	218,725	
Social Services and Housing	50,999	
Withers, B		35,714
Social Services and Housing	35,714	
Wocks, J		17,964
Social Services and Housing	17,964	
Wolfe, D		59,500
Attorney General	59,500	
Wolfe, D, Mrs		23,053
Social Services and Housing	23,053	
Women Against Violence Against Women/ Rape Crisis Centre		132,301
Attorney General	129,900	
Lottery Fund	2,401	
Womens Sexual Assault Centre of Victoria		70,000
Attorney General	70,000	
Womenskills Development Society		17,500
Advanced Education and Job Training	17,500	
Wondertree Education Society		10,258
Education	10,258	
Wong, Dr D		39,375
Health	39,375	
Wong, G		15,707
Social Services and Housing	15,707	
Wong, Dr K C		13,024
Health	13,024	
Woodgrove Childrens Centre		18,119
Social Services and Housing	18,119	
Woodland, H		10,896
Social Services and Housing	10,896	
Woodlands		440,519
Social Services and Housing	440,519	
Woodruff, S		22,221
Social Services and Housing	22,221	
Woods, C B		60,931
Health	60,931	

	Ministry $	Total $
Woods, M		11,837
Social Services and Housing	11,837	
Woodward Stores Ltd		1,918,185
Advanced Education and Job Training	79	
Attorney General	1,020	
Health	1,857,829	
Social Services and Housing	59,257	
Woodward, D		20,765
Social Services and Housing	20,765	
Woodwards Food Floor Prescriptions		543,462
Health	543,462	
Woodwards Foods (1987) Ltd		24,283
Social Services and Housing	24,283	
Woodwinds Community Support Society		26,263
Social Services and Housing	26,263	
Woolco Department Stores		35,019
Attorney General	551	
Social Services and Housing	34,468	
Woolco Drugs		856,130
Health	856,020	
Social Services and Housing	110	
Woolworth Co Ltd, F W		27,195
Social Services and Housing	27,195	
Woolworth Drugs		19,392
Health	19,197	
Social Services and Housing	195	
Work Barn, The		15,745
Social Services and Housing	15,745	
Workers Compensation Board of B C		6,423,312
Attorney General	6,298,520	
Health	124,461	
Lottery Fund	331	
Workwear World		69,789
Social Services and Housing	69,789	
World Conference Indigenous Peoples Education		11,000
Education	6,000	
First Citizens' Fund	5,000	
World Culinary Arts Festival Inc		105,000
Agriculture and Fisheries	25,000	
Lottery Fund	75,000	
Provincial Secretary and Government Services	5,000	
World Federation of Engineering Organizations		10,000
Provincial Secretary and Government Services	10,000	
Worrall, D		12,535
Health	6,527	
Social Services and Housing	6,008	
Wortman, Dr J		27,487
Health	27,487	
Wrinch Memorial Hospital		1,975,263
Health	1,975,108	
Social Services and Housing	155	
Wrinch Memorial Pharmacy		29,703
Health	29,691	
Social Services and Housing	12	
Wyman Dance Theatre, Anna		98,000
Lottery Fund	98,000	
X-Cal Resources Ltd		50,000
Energy, Mines and Petroleum Resources	50,000	
Xed Services Ltd		36,900
Advanced Education and Job Training	36,900	
Y M C A		78,545
Advanced Education and Job Training	4,650	
Agriculture and Fisheries	8,600	
Social Services and Housing	65,295	
Y M C A - Y W C A		76,621
Advanced Education and Job Training	5,237	
Physical Fitness and Amature Sport Fund	1,800	
Social Services and Housing	69,584	
Y W C A		213,334
Advanced Education and Job Training	5,170	
Lottery Fund	5,604	
Social Services and Housing	202,560	
Y W C A Crabtree		64,418
Social Services and Housing	64,418	
Yaletown House Society		2,392,552
Health	2,378,404	
Social Services and Housing	14,148	
Yarrow Sports Club		18,000
Lottery Fund	18,000	
Yarrow Woodworking		16,300
Advanced Education and Job Training	16,300	
Yellow Cab Co Ltd		108,262
Health	2,938	
Social Services and Housing	105,324	
Yellowhead Youth Resources Society		17,545
Social Services and Housing	17,545	
Yeung Inc, Dr David		30,280
Health	30,280	
Ymir Forest Products Ltd		12,552
Advanced Education and Job Training	12,552	
Ymir Volunteer Fire Dept		20,000
Lottery Fund	20,000	
Yong, E		156,227
Social Services and Housing	156,227	
York House School Society		822,507
Education	822,507	
Yorston Medical Pharmacy		84,702
Health	84,407	
Social Services and Housing	295	
Yoshizawa Nurseries Ltd		21,570
Agriculture and Fisheries	21,570	
Youbou Parks & Recreation Commission		20,000
Lottery Fund	20,000	
Young, C		15,493
Social Services and Housing	15,493	
Young, S		25,169
Social Services and Housing	25,169	
Youville Residence		1,254,733
Health	1,248,725	
Social Services and Housing	6,008	
Yucalta Lodge Society		1,254,095
Health	1,248,087	
Social Services and Housing	6,008	
Yuen, Dr S		133,548
Health	133,548	
Zach, H		27,044
Health	27,044	
Zakaria, Dr M		39,324
Health	39,324	
Zakevicius, B		29,450
Social Services and Housing	29,450	
Zammys Lingerie & Foundations		18,386
Health	18,142	
Social Services and Housing	244	
Zapf-Gilje, Dr M		10,694
Health	10,694	
Zaragoza, O		10,087
Social Services and Housing	10,087	
Zarins, Dr E D		75,929
Health	75,929	
Zellers Inc		26,452
Advanced Education and Job Training	1,510	
Attorney General	402	
Social Services and Housing	24,540	
Zellers Pharmacy		73,006
Health	73,006	
Zessendorf Investment Inc		17,822
Agriculture and Fisheries	17,822	
Zion Lutheran Church & School		155,224
Education	155,224	
Zion Park Manor		671,268
Health	671,268	
Zitka, Dr E		46,710
Health	45,540	
Social Services and Housing	1,170	
Zoet, S		14,015
Social Services and Housing	14,015	
Zordell, J		45,665
Social Services and Housing	45,665	
100 Mile & District Historical Society		67,884
Lottery Fund	67,884	
100 Mile District Hospital Society		2,504,006
Health	2,504,006	
100 Mile Employees Community Association		35,220
Lottery Fund	35,220	
108 Mile Property Owners Association		48,683
Lottery Fund	48,683	
108th Home		15,676
Social Services and Housing	15,676	
26 Plus Male Job Club		24,900
Social Services and Housing	24,900	
309006 B C Ltd		501,825
Health	501,825	
326630 B C Ltd		40,000
Agriculture and Fisheries	40,000	
356192 Alberta Inc		30,000
Energy, Mines and Petroleum Resources	30,000	
7-Eleven Day Care Centre		10,558
Social Services and Housing	10,558	
Grants Under $10,000		32,950,118
		7,486,612,438
Grants Recoveries		(9,804,049)
		7,476,808,389
Advances to school districts, recovered from property taxes collected by the Province		(535,989,921)
Total Grants and Contributions		6,940,818,468

PAYMENTS TO INDIVIDUALS, FIRMS AND CORPORATIONS FOR SUPPLIES OR SERVICES RENDERED

for the fiscal year ended March 31, 1988

	$
A & A Logging Ltd	70,082
A & A Post & Rail Ltd	65,039
A & B Office Services Ltd	11,318
A & C Contracting	12,360
A & J Contracting Co	37,667
A & M Non-Ferrous Metals Ltd	13,757
A & R Contracting	57,052
A & R Excavating	14,199
A & S Holdings	15,766
A & V Excavating Ltd	60,268
AALL Glass Ltd	12,303
AAMCO Transmissions Inc	12,488
A B C Pipe Cleaning Services Ltd	127,403
A B C Pre-Kast Ltd	647,881
A B S Contracting Ltd	133,477
A B Trucking Ltd	36,045
A C E Courier Services	101,790
A C Paving Co Ltd	10,600
A G K Telecommunications	57,812
A I Industries Ltd	29,041
A J Contractor	38,180
A L C Airlift Canada Inc	16,949
A L C Airlift Corp	78,524
A L V Logging	13,801
A M Ford Sales Ltd	11,503
A M G Advertising	11,283
A N Assignment	14,319
A P S Architectural Precast Structures Ltd	191,682
A R E Holdings	271,829
A R S Enterprises Ltd	10,415
A-A Septic Service Ltd	27,283
A-C Systems Inc	13,944
A-Tech Advisors Ltd	42,758
A-Z Sponge & Foam Products Ltd	14,275
A-1 Cell-Fone Ltd	25,010
A-1 Machine & Welding (1980) Ltd	14,838
Aalgaard & Associates Ltd	151,619
Aardvark Corp	307,306
Aaron Wire & Metal Products Ltd	17,928
Abaco Systems Consultants (1987) Ltd	84,530
Abacus Consulting	48,642
Abbotsford School District 34	138,918
Abbotsford Spraying Service Ltd	35,389
Abbott Laboratories Ltd	596,362
ABC of Business	481,845
ABC-Cassidy Inc	21,303
Aberdeen Gardening & Landscapes Ltd	11,844
ABF Business Forms Ltd	227,616
Abio Systems Ltd	60,947
Able Mobile Welding Ltd	48,624
Ablitt, J	16,381
Abrahamson, D O	36,989
Academic Bookbinding Co Ltd	10,965
Accel Courier Co Ltd	20,861
Access Technology Inc	16,264
Accu Data Ltd	447,065
Accurate Rubber Products Ltd	23,524
Accuratus Engineering Ltd	13,491
Ace Asphalt & Maintenance Ltd	329,854
Ace Electric Ltd	39,629
Ace Explosives (1984) Ltd	46,167
Ace Traffic Control Services Ltd	115,665
Acheson, M P	31,150
Achieve Development Systems Inc	42,740
Ackery, I	23,606
Acklands Ltd	748,523
Acme Analytical Laboratories Ltd	20,429
Acme Cruising	18,145
Acme Supplies Ltd	34,450
Acme Systems Inc	172,625
Acorn Consulting	48,718
Acres & Pollock	17,927
Acres International Ltd	85,440
Acrow Canada Ltd	878,585
Act One Uniform Rentals Inc	103,516
Action Construction Ltd	1,213,548
Action Corner Motorcycles Ltd	10,213
Action Dust Control & Septic Service	13,413
Action Moving & Delivery Ltd	18,372
Action Signs Ltd	11,324
Acton Information Resources Management Ltd	17,796
Actton Super Save Gas Stations Ltd	50,717
Ad-Print Markings Ltd	44,473
Adair Trucking, J C	23,289
Adair, J	25,679
Adams Contracting (1986) Ltd, V	12,029
Adams, B	19,938
Adams, J	10,189
Adams, S	20,875
Adastra Aviation Ltd	400,007
Addison-Wesley Publishers Ltd	2,137,216
Adelane Trucking	54,905
Ades, A	29,737
Adilman, Dr P H	31,392
Adlersparre & Associates Inc	132,400
Adrians Brushcutting	49,738
Adt Pacificom Ltd	54,604
Advanced Logic Systems Inc	10,950
Advantage Computers Ltd	204,917
Adventure Paving Ltd	170,329
Ady Trucking	13,698
Aero Garment Ltd	50,853
Aero Mayflower Transit Co Ltd	66,824
AES Data Inc	462,649
Agassiz Ready Mix Concrete & Gravel	12,514
Agassiz-Harrison School District 76	112,783
Agency for Instructional Technology	17,008
Agency Press Ltd	627,513
Agent General London	1,088,903
Agfa-Gevaert Canada Ltd	38,483
Aggressive Transport Ltd	107,218
Agrico Sales Ltd	19,623
Agritech Systems Inc	26,687
Agvale Insulation Ltd	49,798
Ahlefeld, B	23,430
Aho, S	21,114
Aim Instrumentation Ltd	228,590
Ainsworth Lumber Co Ltd	370,309
Air Alps Ltd	21,055
Air B C	172,750
Air Canada	126,991
Air Nootka Ltd	16,756
Air Southwest Ltd	20,965
Airshore International Corp	12,893
Airshow Canada	25,000
Airspan Helicopters Ltd	180,678
Airways Truck Rentals & Leasing	496,835
Al & Sons Excavating Ltd	70,955
Aladar Resources	27,067
Aladdin Synergetics Inc	132,403
Alarmgard Group	77,903
Alaska Highway News	15,230
Alaska Highway Oil Services Ltd	28,794
Alberni School District 70	1,460,234
Alberni-Clayoquot Regional Hospital District	14,516
Alberta Educational Communications Corp	14,165
Alberta Government Telephones	40,250
Albeth Contracting Ltd	14,183
Albion Fisheries Ltd	74,848
Albrechtson, S	16,870
Albreda River Pole Co Ltd	41,834
Alcan Extrusions	30,407
Alces Wildlife Research	57,150
Alchem Inc	102,062
Alco Service Ltd	111,968
Aldar Transport Ltd	12,263
Aldermere Forestry Services	73,660
Aldrich/Pears Associates Ltd	35,123
Aldridge & Associates Ltd, Robert	19,555
Alec, J	10,200
Aleeda Motel	10,040
Alendal Contracting Ltd	70,256
Alex Body Shop	19,101
Alexander Holburn Beaudin & Lang	21,340
Alexander Holdings Ltd	11,229
Alexander, Dr P	16,188
Alexandria Sawmills Ltd	24,859
Alfa-Laval Co Ltd	77,066
Alfstad Trucking, Dan	37,363
Ali-Craft Boats Ltd	22,081
Alkan Air Ltd	16,508
All Points Installations Ltd	23,428
All-Routes Express Ltd	16,502
All-Terrain Fencing & Slashing	16,620
All-Ways Travel	18,919
All-West Glass (Burns Lake) Ltd	10,110
All-West Glass Smithers Ltd	10,442
All-West Glass Terrace Ltd	17,164
Allard Contractors Ltd	26,949
Allen & Hanburys	31,916
Allen Construction Ltd, Dave F	22,494
Allen Log Structures	87,014
Allen Logging Co Ltd, M	10,174
Allgo Logging Ltd	21,761
Alliance Engineering Works Ltd	11,018
Alliance Power & Equipment Inc	93,770
Allied Business Machines Ltd	14,812
Allied Controls Ltd	77,643
Allied Handling & Storage Equipment Ltd	13,001
Allied Instrument Service & Sales	18,628
Allied Parts & Engine Rebuilders Ltd	187,710
Allied Van Lines Ltd	13,344
Allied Wire & Cable Ltd	36,122
Allnorth Engineering Ltd	17,086
Allstage Maintenance & Management	22,949
Allwest Industrial Supplies Ltd	45,155
Allwest Reporting Ltd	169,195
Alpha Cine Service	22,148
Alpha Pharmaceutical Supplies Ltd	104,138
Alpine Auto Parts Ltd	19,539
Alpine Com Shel Construction Inc	18,050
Alpine Computer Service Ltd	55,962
Alpine Consulting	37,627
Alpine Data Ltd	11,074
Alpine Helicopters Ltd	499,667
Alpine Paving (1978) Ltd	354,334
Alpine Press Ltd	25,239
Alpine Tree Service Ltd	58,138
Alray Enterprises Ltd	10,017
Als Custom Auto Body Ltd	20,948
Als Salad King Ltd	62,131
Alston Graphic Services	25,677
Alta Telecom International Ltd	34,630
Altec Industries Ltd	158,105
Altman Kahn Zack Hammerberg & Ehrlich	56,258
Am International Inc	109,319
Amabilis Forestry Services Ltd	176,067
Amac Logging Ltd	105,078
Amaranthus Contracting	62,306
Ambulance Charges B C	41,290
Ambulance Paramedics of B C	530,640
Ambulance Pension Trustees	1,437,396
Amendt, H	42,093
American Airlines	16,323
American Fabricators Ltd	19,134
American Hospital Supply Canada Inc	682,123
American International Travel Ltd	73,348
American Printing House for the Blind	40,314
Amiskwi Air Ltd	43,050
Ammundsen Medical Supply Ltd	22,822
Ampak	23,474
Amsco Service	10,545
Amstutz Contracting Ltd	15,575
Anamed Medical Supply	264,507
Anchikoski Developments Ltd, Alan	133,362
Anchikoski, A & Anchikoski, R	14,702
Anchikoski, B	16,895
Anchikoski, R	19,713
Anchor Industries Inc	26,094
Anchor Industries Ltd	36,314
Anchor Materials Handling Ltd	76,524
Andco Mechanical Ltd	11,202
Andersen & Co, Arthur	106,751
Anderson & Galati	12,942
Anderson Air Ltd	734,864
Anderson Construction Co Ltd, Emil	5,863,846
Anderson General Sales Ltd	49,991
Anderson Tank Service Ltd, A & A	34,104
Anderson, T	57,805
Andres, A	10,000
Andrew Trucking, Ron	44,155

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Andrews Corporation, D C	34,181
Andrews Trucking	11,588
Androshak, P	12,574
Angers Holdings Ltd	35,654
Anglo-Canadian Scientif.. Co Ltd	14,905
Angus & Associates Ltd, M D	25,255
Angus Fire Armour Ltd	38,220
Angus Mac Timber Corp	11,736
Anitron Electronics Ltd	15,620
Anixter Canada Inc	46,627
Ano Office Automation	94,895
Antares Photo Air Inc	39,923
Anthony & Associates Contracting Ltd	149,509
Anthony MacAuley Associates	492,930
Antifaev & Associates in Trust	21,505
Antifaev, S	21,136
Antonelli Trucking Ltd	11,201
Antonelli Trucking, J N	15,934
Antonelli, K	68,833
Antypowich, L	11,806
Anzac Paving Ltd	17,334
Anzak Industries Ltd	73,712
Apel, G	55,224
Apex Auto Repair Ltd	36,912
Apex Reforestation Ltd	11,437
Aplin & Martin Engineering Ltd	108,797
Apocalypse Enterprises Inc	17,821
Apollo Forest Products Ltd	80,726
Apotex Inc	89,819
Appel Contracting Ltd, J R	15,307
Appel Enterprises Ltd, A G	185,677
Apple Automotive Industries Ltd	29,243
Apple Canada Inc	386,336
Appleby Contracting, P	17,443
Applied Biometrics Labs Ltd	94,106
Applied Mammal Research Institute	25,413
Applied Natural Systems Inc	11,254
Applied Research Laboratories	206,624
Apps McLeod	10,784
Apps, R	39,662
Aprotek Design	39,721
Aqua Chem Enterprises Ltd	25,440
Aqua North Plumbing Ltd	26,034
Aqua Plumbing & Heating Ltd	31,877
Aqua-Blast	19,860
Aquaculture Association of B C	14,037
Aquametrix Research Ltd	20,264
Araki, D	15,290
Arboress Enterprises Ltd	376,299
Arbus Reforestation Services	48,510
Arbutus Grove Nursery	504,935
Arbutus Society for Children	47,608
Arcas Associates Heritage Resource Consultants	100,466
Archetype Consulting Services	44,621
Archipelago Marine Research	14,619
Architectural Precast Structures Ltd	268,644
Arco Holdings Ltd	35,700
Arctec Alloys Ltd	23,786
Arctic Bulldozing	84,052
Arctic Excavating	15,808
Argenta Silviculture Co-Op	158,389
Argo Industries Ltd	6,123,538
Argus Control Systems Ltd	78,374
Arjo Logging Ltd	131,632
Arkenstall Logging Co Ltd	10,076
Arland Reforestataion Services Ltd	34,824
Arm Projects Ltd	20,000
Armada Steel Corp	19,219
Armco Westeel Inc	616,031
Armic Contracting Ltd	10,942
Armour Trucking Ltd, Rob	23,363
Armstrong Sand & Gravel Ltd	51,908
Armstrong-Dagg Representatives Ltd	15,484
Armtec Inc	2,236,978
Arnes Backhoe Service	22,889
Arneson, R	23,750
Arnet, P	15,285
Arnold & Son Ltd, E J	20,043
Aronson Trucking, D	14,334
Aronson, D	20,666
Arrow Building Supplies	14,718
Arrow Lakes School District 10	561,042
Arrow Transportation Systems Inc	13,958
Arrowsmith Silviculture Ltd	95,790
Art-Craft Landscaping	19,095
Arterial Landscaping Consultants	30,265
Artex Contracting	37,129
Arthur & Associates, J E	19,991
Artmet Products Ltd	55,539
Artomas Contractors Ltd	148,918
Arvay, J	63,267
Aseltine Trucking Ltd, Wayne	16,497
Asgaard Contracting Ltd	83,616
Ash River Investments Ltd	19,137
Ash Temple Ltd	22,852
Ashcroft Indian Band	13,790
Ashcroft Treating	19,028
Ashton Contracting	34,132
Asia Pacific Business Institute	11,075
Aspect Forest Services	51,862
Aspen Planers Ltd	12,356
Aspen Valley Ranch Ltd	29,756
Asplundh Utility Services Ltd	16,037
Aspol Motors (1982) Ltd	11,222
Assad, Dr P	23,620
Associated Engineering (B C) Ltd	494,838
Associated Glass & Ceramics Ltd	15,095
Associated Helicopters Co Ltd	15,342
Associated Lock & Supply	15,876
Associated Reporters Inc	10,142
Associated Respiratory Services	344,671
Associated Sheet Metal Products Ltd	41,658
Ast Trucking Ltd, Reg	13,903
Astra Pharma Inc	20,949
Astro Industries	48,706
Astro Paving Ltd	598,268
Astrographic Industries Ltd	434,683
Atco Space Rentals	77,955
Atelco Inc	11,179
Atenta Control Systems B C Inc	73,378
Atkins, K	10,954
Atlas Carbon & Ribbon Ltd	51,837
Atlas Co Ltd, J B	11,056
Atlas Copco Canada Inc	30,283
Atlas Power Sweeping Ltd	112,053
Atlas Supply Co of Canada Ltd	11,506
Atlas Travel/Woodside	261,655
Atlas Van Lines (Canada) Ltd	88,618
Atlin Air	34,393
Atmore, W	52,867
Atom Motors (Prince Rupert) Ltd	12,220
Attica Equipment Ltd	34,923
Attrill Woodworking Services	12,573
Aueling Enterprises	15,228
Aurum Contracting Ltd	94,556
Auto Marine Electric Ltd	1,455,953
Auto Radio Service	11,442
Automotive Finishes & Equipment Ltd	10,021
Autotec Oil Co Ltd	11,329
Avant-Garde Cosmetics Inc	14,352
Aven Ltd, Jerry & Terry	202,095
Avenue Farm Machinery Ltd	13,948
Avery Label	23,301
Aviair Aviation (1984) Ltd	149,375
Aviall Canada Ltd	117,196
Avis Rent A Car System	11,513
Avison Management Services	274,146
Awood Air Ltd	52,829
Ayerst McKenna & Harrison Inc	138,529
Azerty	16,049
B & A Rentals Ltd	12,417
B & B Automotive Ltd	17,247
B & B Contracting Ltd	10,417
B & B Firewood & Logging	31,437
B & B Industries	21,007
B & C Sandblasting	27,821
B & D Contracting	20,508
B & D Engineering Sales	14,526
B & E Grading	95,746
B & E Service	13,698
B & J Parts Ltd	15,859
B & L Security Patrol (1981) Ltd	30,113
B & N Blasting Contractors Ltd	24,166
B A & Sons Holding Ltd	12,435
B A Blacktop	1,461,644
B A Blacktop (Cranbrook) Ltd	1,358,230
B A Blacktop Kamloops	377,860
B B C Education & Training Sales	44,577
B C & Yukon Community Newspaper Association	34,529
B C A A Travel Leisure Ltd	38,351
B C Aquifer	12,724
B C Assessment Authority	4,824,859
B C Association of Colleges	18,040
B C Automatic Transmissions Ltd	68,099
B C Bearing Engineers Ltd	51,298
B C Buildings Corp	233,907,641
B C Cellular	39,017
B C Central Credit Union	39,474
B C Chef Association	21,564
B C Club, The	162,667
B C Conservation Foundation	2,552,603
B C Conveying Machinery Ltd	24,801
B C Corps of Commissionaires	219,865
B C Courthouse Library Society	15,483
B C Crime Prevention Association	19,700
B C Development Corp	297,762
B C Directories	66,367
B C Drug & Poison Information Centre	99,057
B C Engines	28,583
B C Enterprise Centre	45,130
B C Enterprise Corp	1,194,565
B C Ferry Corp	206,594
B C Food Exhibitions Ltd	51,419
B C Forest Products Ltd	1,176,040
B C Health Care Risk Management Society	104,365
B C Health Care Systems Society	75,585
B C House Expenses London	84,990
B C Housing Management Commission	189,416
B C Hydro & Power Authority	3.796,321
B C Institute of Technology	280,461
B C International Commercial Arbitration Centre	31,528
B C Medequip	13,395
B C Medical Association	144,042
B C Mental Health Society	127,187
B C Paraplegic Foundation	25,000
B C Pavilion Corp	157,071
B C Place Ltd	136,663
B C Principals/Vice Principals	22,472
B C Professional Legal Interpreters	18,395
B C Rail Ltd	461,111
B C Regional Hospital Districts Financing Authority	175,250
B C Research Corp	504,850
B C Safety Council	31,611
B C School Districts Capital Financing Authority	350,500
B C Shipper Supplies Ltd	74,624
B C Sport Fishing	10,000
B C Stevens Co Ltd, The	329,579
B C Systems Corp	51,011,564
B C Tecnet Inc	29,191
B C Telephone Co	38,092,282
B C Touring Council	43,390
B C Transit	30,783,630
B C Welding Supplies Ltd	76,326
B C-Yukon Air Service Ltd	65,068
B D H Chemicals Canada Ltd	160,798
B D S Contracting	52,316
B E L Distributors	14,876
B G M Construction Ltd	364,877
B J Trucking	14,290
B J Weed Control Service Ltd	10,143
B K Contracting Tree Services	55,105
B L Contracting	15,424
B L N Enterprises	17,176
B R A T Expediting	11,386
B T Communications	15,694
Babine Forest Products Ltd	38,732
Babos Recreation & Mechanical Service Inc	98,908
Bachand Logging Ltd, Y & D	15,143
Back & Laird Contracting Ltd	10,182
Backer Logging Ltd, E & K	104,711
Backroad Resources Ltd	84,067
Bad Debt Expense	3,301,911
Bader, N	31,070
Baerge, H	18,297
Bagnall, C	14,800
Baiche Consulting Services Ltd	246,590
Bailey, D	13,407
Bailey, P	34,221
Bainbridge Contracting	86,518
Bains Gradall Service Ltd	102,823
Bains International Travel Service Ltd	17,708
Baird Advertising	90,260
Baird Bros Ltd	241,286
Baird, C	21,025
Baker & Taylor Co, The	308,031
Baker Contracting, Jim	14,470
Baker Healthcare Products Ltd	77,868
Baker Lovick Ltd	1,983,421
Baker Materials Engineering Ltd	15,021
Baker Supply Ltd	11,370
Baker Trucking Ltd, S	17,458
Baker West Inspection Engineering Ltd	11,632

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Baker, S M	10,357
Bakken Excavating Ltd, B	19,744
Bakshi & Associates, R	41,328
Balagno & Associates Ltd, M	32,173
Balco Canfor Reforestation Centre Ltd	23,544
Balco Industries Ltd	682,259
Balcombe, W G	34,573
Ball, L A	51,820
Ballegeer Bulldozing & Trucking Ltd, G	50,478
Ballyk, D M	38,326
Banas, R	24,076
Bancroft, B	45,355
Bank of Montreal	439,388
Bank of Nova Scotia	75,493
Bankers Trust Co.	15,319
Bannert Trucking, Len	18,638
Banzer Trucking Ltd, E	22,521
Baptiste Contracting, Jean	38,954
Barber, G & Shields, R & Goulet, C	92,396
Barber-Ellis of Canada Ltd	295,533
Barisoff & Sons Ltd, W	10,834
Barker Contracting Ltd, W	46,649
Barker, D	13,204
Barkley Group, The	12,425
Barkley International Ltd, Len	940,487
Barlen Group Ltd	12,379
Barlow, P	10,422
Barnes Contracting	93,507
Barnes Sawmill Ltd	15,323
Barnes, F	39,118
Barnes, S E	25,322
Barnett, G	51,935
Barr & Hamilton Contracting Ltd	14,443
Barr Bulldozing & Trucking, Fred	24,965
Barr Contracting (1968) Ltd	48,668
Barrday Western	38,914
Barringer Magenta	12,103
Barrodale Computing Services Ltd	34,679
Barrow, G M	40,004
Barry, B	21,395
Barry, M A & Barry, R C	14,732
Barrys Moving & Storage	47,052
Barrys Permanent Landscaping	38,965
Barscan Inc	11,362
Bartle & Gibson Co Ltd	18,524
Bartlett Trucking, J	33,051
Bartlett, J	26,265
Barton Black & Robertson	17,154
Barton, M	25,054
Barzo, C	28,491
Baseline Prescriptions Ltd	52,933
Basic Forestry Ltd	42,294
Basran Holdings Ltd	59,738
Basran Trucking Ltd	13,729
Basran Trucking Ltd, Karma	43,549
Bassett Bros Logging	47,506
Bassett Ltd, L	78,151
Bastion Group, The	12,172
Batch, G	22,399
Batchelors Datamedia Ltd	11,904
Bate, A	66,282
Bate, M A	14,636
Bateman, J L	57,446
Bauer Enterprises Ltd	38,857
Bauer Petroleums Ltd, A B	25,709
Baumgartel Gable Tretiak & Co	13,869
Bauml Excavating Ltd	38,058
Bautek Construction Ltd	171,481
Bay Communications Ltd	124,681
Bay Hill Contracting Ltd	34,384
Bay, The	25,361
Baybutt, T	12,400
Bayer, W	40,695
Bayliff, E L	28,340
Bayside Construction Ltd	226,979
Bazowski, P	14,166
Beach Computers Group Ltd	11,529
Beach Contracting Ltd, A	41,490
Beachy Excavating Ltd, G A	12,836
Bealle, C	12,920
Bear Mountain Grazing Association	16,478
Bear Paw Holdings Ltd	69,421
Bearcat Construction Ltd	11,087
Beardmore Trucking, Rick	10,790
Bearing Outward Silviculture Control Ltd	91,945
Beaton Sherwood	19,905
Beau-J Sawmills Ltd	72,249
Beaudry Trucking, Jim	30,975
Beauregard, Y	26,167
Beaven & Sons Enterprises	35,398
Beaver Brook Contracting Ltd	114,972
Beaver Falls Machining Ltd	14,068
Beaver Foot Resources Ltd	62,906
Beaver Lumber Co Ltd	45,629
Beaver Plastics Ltd	282,256
Beaver Valley Sand & Gravel	13,805
Beaverbrook Contracting Ltd	20,751
Beaverdale Contracting	72,124
Beaverfoot Resources Ltd	256,229
Becker, H	20,271
Becker, R	33,364
Beckett, C	20,750
Beckman Instruments (Canada) Inc	16,534
Becott, M	11,272
Becton Dickinson Canada Inc	113,718
Beddington & Son Backhoe Service	23,519
Bedell, M & Bedell, V	32,450
Bedell Holdings, Vern	109,656
Bedier, R	51,644
Bedrock Exploration Ltd	147,490
Bee Crushing Ltd, R	1,476,448
Begin, M	27,650
Beharrell, B	42,651
Behnsen Graphic Supplies Ltd	52,820
Bel Construction Ltd	2,827,501
Bel-Par Industries Ltd	71,431
Belair Trucking, Maurice	33,931
Belfour Trucking, Wayne	27,886
Bell & Howell Ltd	179,513
Bell Canada	20,721
Bell Data Systems Inc	130,988
Bell Pole Co Ltd	10,710
Bell Technical Services Inc	174,628
Bell Trucking, Bryan	31,110
Bell, G A	32,627
Bella Coola Sand & Gravel	14,457
Bellingham Anesthesia Associates	109,669
Belmont Construction Ltd	546,065
Belsham, D	13,152
Bencher Logging Ltd	61,924
Bendix Avelex Inc	68,546
Benndorf-Verster Ltd	10,344
Bennett Drilling & Blasting Ltd	12,760
Bennett Enterprise, Hugh	17,800
Bennett, E	27,239
Bennett, P S	15,184
Bens Contracting	18,726
Benson, D	25,364
Benson, K	33,365
Bentham, K	35,700
Benwell-Atkins Ltd	23,378
Berchtold Logging, Fred	58,469
Beres Ventures Ltd	10,352
Bereskin, S S	15,005
Berg Contracting Ltd	120,674
Berg, M	21,725
Berg, T	10,045
Berks Intertruck Ltd	28,714
Berlin Construction	21,725
Bernard, L	42,995
Berris Associates Inc, Catherine	14,350
Berry & Smith Trucking Ltd	19,062
Berry Construction Ltd, C	37,221
Bescor Electric (1977) Ltd	19,700
Better Methods Consulting	59,436
Better Transport Ltd	817,316
Bewza Lumber Co Ltd	11,189
Bezanson Excavating Co Ltd	12,716
Bibby Enterprises Ltd, David C	15,189
Bicchieri Enterprises Ltd	16,924
Bickle Ltd, E W	95,291
Biddlecombe, H J	18,983
Big Country Contractors Ltd	193,381
Big Country Insurance Agencies	40,840
Big Country Storage Terminals	13,810
Big Country Ventures Ltd	42,325
Big O Drain Tile Co Ltd	31,002
Big O Inc	212,707
Big Springs Enterprises Ltd	57,213
Big Valley Tree & Chipper Service	24,708
Big Valley Trucking Ltd	11,250
Big-Little Tree Planting Ltd	538,586
Bighorn Helicopters Inc	135,134
Bigler, C	22,418
Billmar Contracting Ltd	51,538
Bills Small Engine Repairs	12,868
Billyboy, T	13,328
Bimac Trucking Ltd	16,075
Binder Construction Ltd	29,870
Binnie & Associates Ltd, R F	47,435
Bio-Logic Systems Corp	17,785
Bioproducts Inc	135,271
Birchall, Dr G	16,720
Birk Enterprises, M	31,441
Birken Enterprises Ltd	15,778
Birkenhead Timber & Construction	97,481
Birkett, T P	26,826
Birks & Sons Ltd, Henry	36,239
Birnie (1981) Ltd, G H	10,675
Bischoff Contracting, Ralph	12,202
Bish & Associates, R L	10,145
Bishop & Rimmer Media Services	11,032
Bishop, J	22,378
Bissett Ltd, Lance	108,208
Black & McDonald Ltd	48,933
Black Photo Corp	38,063
Black Pine Mfg Ltd	19,214
Black Top Cabs Ltd	12,435
Black, R	27,783
Blackburn Excavating Ltd	109,320
Blackburn, J	29,915
Blackburn, L	10,929
Blackie Holdings Ltd	50,670
Blackwater River Logging Ltd	17,856
Blackwater, D	16,384
Blackwell, B	23,852
Blair Construction Ltd	432,615
Blair-Behnsen Ltd	82,131
Blair, K A	46,673
Blair, K C	30,824
Blake, Dr D	22,296
Blakes Moving & Storage	49,513
Blaskos Egg Farms Ltd	24,196
Blaskovits, R R	38,635
Blastrock, A E	10,024
Blatchford, J	41,433
Bleasdale Ford Tractor Sales Ltd	33,141
Blinston, B	23,753
Block Drug Co Canada Ltd	18,262
Block Excavating & Landclearing, H R	10,597
Block, A	15,472
Blood & Associates, Donald A	22,072
Bloom & Sigalet Ltd	92,538
Bloomfield & Son Logging Contractors, L Ltd	44,084
Blue Forest Contractors Ltd	65,689
Blue Lake Contracting Ltd	73,487
Blue Welder Services Ltd	38,650
Bluebird Cabs Ltd	75,594
Bluewater Adventures	12,629
Blyth & Associates, M S	23,590
Boake Trucking, Guy R	15,781
Bobell Trucking Ltd	12,290
Bobs Mercantile Ltd	13,490
Bocking Landscape Architecture, Michael Ltd	10,522
Bodnar Adjustment Bureau Ltd	25,463
Bodnar Contracting Ltd, Pete	88,875
Bodnar Machine Shop	22,374
Boehringer Mannheim Canada Ltd	12,093
Boeing Computer Services Canada Ltd	13,196
Bogle & Gates	18,851
Bolster Enterprises Ltd	210,214
Bolton, P	15,600
Bomar Grading Ltd	96,716
Bondar-Clegg & Co Ltd	70,151
Bonistar Training Services	20,053
Bonneau Woodland Services	103,532
Bonner & Dent	14,559
Boogialoo Resources Ltd	18,848
Boonstra, J	15,079
Booth Ltd, A D	22,771
Boothroyd Indian Band	19,690
Boots Drug Stores	31,134
Bordeleau Holdings Ltd	11,489
Border-Plains Contractors Ltd	90,476
Boreal Services	12,310
Borek Air Ltd, Kenn	28,420
Borek Construction Ltd	175,556
Borg-Warner Acceptance & Netex Solution Centers Inc	159,095
Boring Snow Plowing, W	51,434
Borstad Cartage Ltd	33,290
Borstad Welding Supplies Ltd	12,234
Bosox Enterprises	25,750
Bott & Co (1976) Ltd, Frank L	95,967
Boucher, B	30,690
Boudreau, C	10,660
Boughton & Co.	16,704
Boulton, Dr B C	21,461
Boundary Equipment (B C) Ltd	67,861

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Boundary Woodlot Association	80,656
Bourgeois, C	10,102
Bow Horn Bay Fire Protection District	60,900
Bowen Island Fire Protection District	20,000
Bowers Funeral Service Ltd	11,641
Bowers Medical Supply Co	230,550
Bowker Co, R R	14,504
Bowman Products (Canada) Ltd	21,646
Bowman, J	41,549
Boxmaster	17,979
Boyd Business Forms Ltd	17,968
Boyes, Dr D A	35,175
Boyle & Co	14,877
Braconnier Logging & Construction Ltd	13,264
Bradbrooke Crawford & Green	54,299
Bradford & Sons Trucking, W J & F L	20,238
Bradford Trucking	34,711
Bradford Trucking, H	100,163
Bradford Trucking, T W	14,227
Brady & Berliner	12,556
Braidwood Nuttall MacKenzie Brewer & Grey	15,547
Braisher Contracting, O W	57,055
Brakkie Enterprises	50,466
Brale Enterprises	22,999
Bramall Business Systems Ltd	21,122
Brammall, Dr R O	14,875
Branch Circuits	11,081
Brandl Ltd, V E	115,109
Brandvold Trucking, R	48,039
Brassy Creek Ranches Ltd	15,151
Bratton Ltd, H	103,724
Braun Contracting, John	13,600
Braun, M	24,840
Brazion Valley Contracting	20,169
Breault, N	28,682
Bredt Trucking, Ken	47,361
Brekkas Trucking Ltd	32,513
Brennan, D	50,647
Brenpar Construction Ltd	198,249
Brentwood Enterprises Ltd	159,213
Brethour, M	146,355
Brewin-Morley, J	84,132
Bridan Holdings Ltd	93,269
Bridgeport Carpets	32,009
Bridgeport Self-Serve Carpet Centre Ltd	11,500
Bridgestone (Canada) Inc	47,477
Bridgewater Associates Inc	20,100
Brink, R	34,950
Brinkman & Associates Reforestation Ltd	718,763
Brinkman Contracting Ltd, D	93,066
Brisco Silviculture	139,671
Brisco Wood Preservers Ltd	21,750
Bristol Laboratories of Canada	74,881
Bristol-Meyers Pharmaceutical Group	33,439
Britco Leasing Ltd	52,674
Britco Structures Ltd	44,225
Brite Raven Enterprises Ltd	10,500
British American Bank Note Inc	134,577
British Petroleum Resources	15,269
Brito Dunne Bhatti & Co	18,915
Broad Trucking, Ed	41,754
Broadfoot & Sons Trucking Ltd	29,368
Broadway Printers Ltd	56,983
Broadway Video & Sound	10,364
Brooker Wheaton Aviation Ltd	38,415
Brookes Enterprises Ltd, Ray	44,552
Brooks-Corning Co Ltd	192,846
Brothers, D L	78,357
Broughton Communications Group	30,302
Brown Bros Ford	17,942
Brown Co Publishers, W C	139,288
Brown Contracting Ltd, Guy	122,568
Brown Contracting Ltd, J R	74,238
Brown Enterprise, Earl	28,921
Brown Lumber Ltd, M L	10,377
Brown, G	28,730
Brown, R	11,482
Brown, W	11,244
Browne & Associates, M D	11,311
Browning, C	14,099
Bruce Trucking, J	10,225
Brugger, R	29,654
Bruneau, R A	27,895
Bruns, R	22,203
Brunswick Filing Systems Vancouver Ltd	54,515
Bryans Transfer Ltd	22,288
Bryce, D	13,346
Bryden, C	15,601
B T E Business Telecom Equipment Ltd	772,046
Buchan, D	21,369
Buchanan Consulting Services	22,000
Buchanan Inc, Dr K D	20,441
Buckerfields Ltd	69,144
Buckland & Taylor Ltd	399,313
Buckshons Pharmacy Ltd	35,275
Budget Brake & Muffler	17,170
Budget Printing	42,025
Budget Rent-A-Car	60,520
Budget Rent-A-Truck	109,596
Budget Travel Ltd	11,339
Budlovsky, A	51,251
Buds Truck & Equipment Ltd	148,164
Buffalo Timber Corp	54,206
Bufo Inc	153,575
Bugbusters Pest Management Inc	776,696
Buholzer, L	22,183
Bulkley Forestry Services Ltd	91,259
Bulkley Moving & Storage Ltd	37,333
Bulkley Valley Farm Supply Centre Ltd	26,182
Bulkley Valley School District 54	706,383
Bulkley Valley Wholesale Ltd	25,753
Bulkley-Nechako Regional Hospital District	290,755
Bullen, A	19,085
Bullen, C	19,318
Bullen, E L	13,261
Bulmer, W	35,793
Bunks Contracting Ltd	37,158
Bunton, Dr P	21,742
Bunyan Tree Service, Paul	34,533
Bur West Towing 1987	15,865
Burd Motors Ltd, Warren	22,719
Burdett, E	30,151
Burgess Backhoe Service, Wes	11,810
Burgess Plumbing Heating & Electrical Co Ltd	11,333
Burgess, E	35,564
Burgis, P	22,664
Buri Milne	35,048
Burke-Robertson Chadwick & Ritchie	34,965
Burkinshaw, R	108,117
Burlington & Associates Consulting Ltd	13,985
Burlington Northern Railroad Co	196,174
Burnaby Bag & Burlap Ltd	79,709
Burnaby Irrigation Ltd	20,017
Burnaby Machine & Mill Equipment Ltd	16,990
Burnaby School District 41	146,640
Burnett Resource Surveys Ltd	17,648
Burns & Son Trucking Ltd	53,317
Burns Lake Automotive Supply Ltd	14,485
Burns Lake School District 55	1,225,290
Burns Meats	272,604
Burns, P	19,542
Burns, T E	48,912
Burr, K	20,475
Burrard Outboard	14,401
Burrell, G E	92,514
Burrell, L	18,472
Burroughs Wellcome Ltd	40,737
Burtinshaw, C	38,484
Bury Media & Supplies Ltd, R	31,132
Bushwhacker Services	27,139
Business World	21,778
Buss Enterprises Ltd, Jack	84,270
Buss, J	41,547
Bussiere Trucking	45,123
Bustard & Associates, D	21,874
Bute Air Inc	57,524
Butler Bros Supplies Ltd	105,167
Butlin, R J	48,228
Butt & Associates, Gordon	70,193
Butt & Bowes Food Equipment Ltd	33,546
Butt, G	22,789
Butterfield, O	16,234
Butterworths	112,895
Button, J	27,499
Byford Technical Forest Services, R	10,320
Byman, N	10,986
Byrnes & Associates Inc, E M	27,618
Bytown Diesel Sales Ltd	13,648
C & A Logging Ltd	14,325
C & C Logging Ltd	249,001
C & L Holdings	91,811
C & S Aggregate Ltd	59,607
C A G Holdings Inc	198,166
C A R E	130,949
C B A Engineering Ltd	202,717
C C A Crop Care Aviation Ltd	18,088
C C G Consulting Group Ltd	72,040
C C H Canadian Ltd	53,475
C C I Aviation Ltd	37,175
C C Industries Ltd	13,635
C C Industries Recreation Ltd	20,565
C D I Computer Distribution Inc	52,664
C D Nova Ltd	26,055
C E B Productions	16,119
C F Airfreight Ltd	16,912
C F J C - T V Inland Broadcasters Ltd	14,120
C F Mineral Research Ltd	25,445
C G L Contracting Ltd	46,700
C H Software Services	17,899
C I P Inc	337,681
C K N W/C F M I-F M	89,952
C K P G Television Ltd	11,819
C M D L Tree Surgeons Ltd	12,816
C M I Corp Canada	57,728
C M Q Communications Inc	41,881
C P Electronics	26,458
C P I Equipment Ltd	57,776
C P S Electronics	44,972
C Q Research Corp	128,145
C R Contracting	15,585
C S Brake & Machine Works Ltd	18,304
C T M Management Services Co	100,201
C V C Services	36,334
C V L Inc	241,696
C V L Ltd	23,151
C W Welding	15,570
C-E Tyler	43,775
C-I-L Inc	17,956
Cadet Unit Dose Canada	34,332
Cadomin Ventures Ltd	710,278
Caerocom Ltd	122,126
Cahill, E	14,058
Cairns, J	14,019
Cairns, R	73,532
Cal Draft (1977) Ltd	11,360
Calam, J	33,603
Calcomp Canada Inc	84,329
Caldwell Partners International, The	38,177
Calinda Contracting Ltd	86,722
Callahan Construction Co Ltd	10,000
Callan, P	12,880
Callbeck, D G	31,012
Callow Insurance Associates Ltd	222,560
Caltec Scientific Ltd	13,112
Caltron Office Furniture	10,415
Calvert, V	49,994
Cambridge Consultants	46,639
Camera Ready Graphics	11,604
Camosun College	72,802
Camozzi Co Ltd, L W	11,876
Camp Systems Inc	11,889
Camp-Lite Enterprises	30,557
Campbell & Son Ltd, Malcolm	25,131
Campbell Contracting Ltd, K G	21,925
Campbell Enterprises Ltd, Dan	15,582
Campbell Golinsky & Associates	62,000
Campbell Goodell Consultants Ltd	220,042
Campbell Ltd, Gordon	40,238
Campbell River School District 72	2,859,788
Campbell Scientific Canada Corp	276,599
Campbell, A	19,133
Campbell, J	20,200
Campbell, L A	42,264
Campbell, R	19,257
Campbell, S	13,172
Campney & Murphy	213,669
Can Test Ltd	59,119
Can-Arc Helicopters Ltd	295,970
Can-Dive Services Ltd	21,077
Can-Ex Truck Rental	175,292
Can-Pro Diving Services Ltd	14,625
Cana Systems Ltd	122,859
Canada Cement Lafarge Ltd	25,096
Canada Instant Print	21,962
Canada Jet Charters Ltd	1,035,145
Canada Law Book Inc	140,163
Canada Mounts & Library Services Ltd	214,563
Canada News-Wire Ltd	74,632
Canada Packers Inc	200,060
Canada Pension Plan-Matching Contributions	14,644,982

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Canada Post Corp	49,376
Canada Safeway Ltd	115,593
Canada Spring & Axle Ltd	14,052
Canada Systems Group	15,112
Canada Ticket Inc	31,145
Canada Trust Co	1,695,988
Canada West Foundation	17,560
Canada West Ski Area Association	25,920
Canada Wide Diamond Drilling Suppliers Ltd	30,101
Canadair Inc	618,503
Canadian Airlines International Ltd	728,663
Canadian Auto Carriers Ltd	20,602
Canadian Bank Note Co Ltd	65,517
Canadian Biosonics Ltd	143,752
Canadian Cartographics Ltd	32,415
Canadian Coleman Co Ltd, The	19,276
Canadian Commercial Corp	287,713
Canadian Consulate General	11,607
Canadian Corps of Commissionaires	176,246
Canadian Council On Hospital Accreditation	10,916
Canadian Deaf Blind & Rubella Association	64,599
Canadian Delivery System Inc	51,703
Canadian Dental Supply Ltd	18,715
Canadian Filmmakers Distribution West	22,188
Canadian Financial Co	16,249
Canadian Fine Color Co Ltd	76,576
Canadian Forest Products Ltd	1,063,853
Canadian Forestry Association	12,920
Canadian Forestry Equipment Ltd	31,352
Canadian Freightways Ltd	102,510
Canadian Handshake Enterprises	117,202
Canadian Home Income Corp	48,344
Canadian Hospital Association	93,731
Canadian Imperial Bank of Commerce	1,121,044
Canadian Institute for Radiation Safety	12,202
Canadian Interagency Forest Fire Centre	52,445
Canadian Knitwear Inc	22,898
Canadian Larsen Electronics Ltd	31,393
Canadian Laser Products Inc	27,086
Canadian Learning Co Inc	30,736
Canadian Linen Supply Co Ltd	64,006
Canadian Liquid Air Ltd	99,696
Canadian Management Control Systems Corp	15,265
Canadian Marconi Co	21,782
Canadian National Institute for the Blind	107,038
Canadian National Railways	875,605
Canadian National Sportsmens Show	14,825
Canadian Occidental Petroleum Ltd	238,387
Canadian Pacific Airlines Ltd	200,814
Canadian Pacific Express & Transport	229,733
Canadian Pacific Ltd	441,699
Canadian Paraplegic Association	31,397
Canadian Pharmaceutical Association	20,327
Canadian Powder Co Inc	53,798
Canadian Productivity Consultants Inc	20,200
Canadian Roll Form Industries	22,182
Canadian Salt Co Ltd, The	450,457
Canadian Standards Association	61,964
Canadian Systemflow Software Inc	71,662
Canadian Targeted Publishing Co	103,850
Canadian Tire Acceptance Ltd	17,090
Canadian Tire Corp	12,366
Canadian Traffic Control Ltd	204,154
Canadian Truck Equipment (B C) Inc	21,651
Canadian Wheel Industries Ltd	10,062
Canadian Wildlife Federation	18,715
Canal Excavating Ltd	130,031
Canasphere Industries Ltd	656,617
Canbebsco Subscription Services Ltd	36,753
Canco Hose & Fittings Inc	19,524
Candex Concessions Ltd	25,000
Candlewood Ventures	34,927
Canebsco Subscription Services Ltd	28,285
Canex Organizational Development Services Ltd	10,918
Canim Lake Indian Band	37,490
Canlab	24,860
Canmac Enterprises Corp	16,790
Canmore Helicopters	11,129

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Cannon Excavation	101,564
Cannor Nurseries Ltd	58,486
Canoe Creek Indian Reserve	30,759
Canox-Canadian Oxygen Ltd	43,089
Canpac (83) Installations Ltd	23,640
Canpac Industrial Scale Ltd	23,074
Canrep Morse Inc	23,173
Canron Inc	615,278
Canron West Pipe	58,099
Canscott Management Services Ltd	24,615
Cansel Survey Equipment	97,907
Cantec Resources Corp	372,639
Cantech Inspections	11,276
Cantel Inc	49,950
Cantex Engineering & Construction Co Ltd	8,291,067
Cantins Moving & Storage Ltd	74,068
Cantlon Trucking Ltd	25,466
Cantrain Services Ltd	19,595
Canuck Truck Rental	649,436
Canuk Enterprises Ltd	227,046
Canusa Wood Products Ltd	10,997
Canwide Systems	50,031
Canyon Automotive	12,200
Canyon Cartage	26,461
Canyon Contracting	80,702
Caouette Transport (1973) Ltd	112,074
Capek, D	22,110
Capilano College	89,808
Capital Building Supplies Ltd	11,909
Capital Business Forms Ltd	178,518
Capital City Asphalt	2,930,187
Capital City Office Machines Ltd	13,236
Capital City Paving Ltd	32,800
Capital Crest & Garment	61,325
Capital Helicopters Inc	643,373
Capital Iron & Metals Ltd	33,115
Capital Region Association for the Mentally Handicapped	20,482
Capital Regional District	3,968,756
Capital Regional Hospital District	1,086,006
Capitol Tractors Kamloops Ltd	14,636
Cappco Tubular Products Co	10,478
Capri Drilling (1985) Ltd	12,662
Caravan Moving & Storage (1984) Ltd	28,049
Cardinal Concrete Ltd	12,516
Cardinal Edgar Emberton & MacAulay	34,810
Cardinal Reforestation Co Ltd	54,470
Cardinall Contracting	46,142
Cardinall, D & Kennedy, P	74,063
Care Landscaping	30,415
Career Temps	19,271
Careertrack Inc	26,399
Careless, R	24,983
Cargill Ltd	32,661
Cariboo Bridge Services Ltd	26,513
Cariboo Broadcasters Ltd	10,562
Cariboo Cameras (1981) Ltd	10,648
Cariboo Chilcotin Helicopters Ltd	112,745
Cariboo Chrome & Hydraulics Ltd	16,903
Cariboo College	116,580
Cariboo Custom Grading Ltd	115,301
Cariboo Forest Consultants Ltd	412,050
Cariboo Observer	24,467
Cariboo Peat & Gravel	19,721
Cariboo Recreational Sales & Service Ltd	38,433
Cariboo Redi-Mix & Contracting Ltd	270,919
Cariboo Regional Hospital District	501,077
Cariboo Steel Center	16,199
Cariboo Training Centre	173,136
Cariboo Tree Services	93,888
Cariboo-Chilcotin School District 27	4,650,261
Carkener, M	12,368
Carkner, A	53,176
Carlgren, D C	61,456
Carlsen, C	14,203
Carlson, A	48,388
Carlson, S	69,721
Carlyle, Dr S J	12,523
Carney Ltd, Owen G	16,118
Carolina Laboratories Ltd	10,210
Carpenter, M A	70,643
Carrier Lumber Ltd	305,184
Carrying Industries of Alberta Ltd	118,611
Carstairs, M J	68,144
Carswell Legal Publications	303,058
Cartel Electronic Distributors	110,132
Carter Dodge Chrysler Ltd	1,026,289
Carter Honda Shop	19,640

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Carter Lease Ltd, Howard	75,880
Carter, B	22,664
Carter, S	14,713
Caryer, C	21,653
Casadio & Son Holding Co Ltd	31,927
Cascade Imperial Mills Ltd	167,745
Cascade Industrial Supply Co Ltd	16,420
Cascade Resources Ltd	147,913
Case Power & Equipment	78,619
Cash Enterprises, Bill	120,569
Casorso Trucking, Mike	20,200
Cassiar Mining Corp	33,227
Cassidys Ltd	22,183
Cast-All Concrete Ltd	578,938
Castlegar Savings Credit Union	54,731
Castlegar School District 9	917,251
Catalyst Developments	33,135
Cathay International Television Inc	10,734
Cavenham Forest Industries Inc	21,960
Caya Signs	130,665
Cayoosh Contracting	65,886
Cazes & Heppner Forest Service Ltd	140,697
CBA-Buckland & Taylor	291,529
Ceccon Trucking & Excavating Ltd	41,808
Cedar Crest Lands (B C) Ltd	21,048
Cedar Hill Consulting	60,583
Cedarbrooke Sawmill	36,843
Cedarland Tire Service Ltd	82,602
Celtic Reforestation Services Ltd	499,648
Cementation Co (Canada) Ltd, The	16,859
Centennial System Consultants Ltd	418,008
Center City Foods Ltd	15,638
Central Coast Regional Hospital District	105,683
Central Coast School District 49	310,813
Central First Aid Services	53,181
Central Foods Co Ltd	272,570
Central Interior Communications Ltd	44,867
Central Kootenay Regional Hospital District	450,160
Central Mountain Air Ltd	133,601
Central Okanagan Regional Hospital District	247,797
Central Okanagan School District 23	4,536,164
Central Wallunits Plus Ltd	19,107
Centre Educatif Et Culturel Inc	22,495
Century Contracting Ltd	14,224
Century Moving & Storage Ltd	19,661
Cenwest Enterprises Ltd	57,718
Cerka Contract Management Ltd	695,927
Certified Legal Interpreters of B C	64,581
Cewe Ltd, Jack	380,222
Chabot & Levesque Logging Ltd	58,301
Chadbourn, J	56,388
Chadbourne Enterprises, J	17,160
Chain-Saw Rentals & Equipment Ltd	39,399
Chalifour, A	33,198
Challenger, J	33,064
Challoner, C	19,370
Chaloner, T	12,724
Chamberlain Spring Ltd	10,364
Chandreau Dixon in Trust	1,000,000
Changs Nursery & Florists Ltd	15,026
Chapel of Memories Funeral Directors	14,586
Chapman, B	11,083
Chapman, L	11,245
Chapman, R	10,000
Chapman, W W	25,332
Chaput Logging Ltd	11,610
Charchuk, M	17,024
Charlotte Island Tires Ltd	13,606
Charlton Co Ltd, M D	108,452
Charnley, S	10,739
Chaschin, U	30,097
Chase Manhattan Bank of Canada	153,353
Chase Manhattan Leasing Canada Ltd	35,352
Chatwin Engineering Ltd	14,304
Chazottes, L	21,483
Cheema, P K	28,589
Cheevers, Dr L S	19,913
Cheffins, R I	15,679
Chekwood Industries Ltd	30,946
Chemagro Ltd	15,840
Chemise Empire Ltee	71,589
Chemonics Industries (Canada) Ltd	2,552,223
Chemonics Scientific Ltd	29,814
Cher-Noble Ltd	14,290
Cherma Dozing	18,146
Cherry Ford Sales (1981) Ltd	302,720
Chesebrough Ponds Inc	19,802

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Chesterley, E K	60,740
Chetwynd Developments	15,450
Chetwynd Petroleums Ltd	135,691
Chetwynd Redi Mix Ltd	87,401
Chevron Canada Ltd	15,573,310
Chews T V & Stereo Ltd	26,021
Chilcotin Cariboo Aviation Ltd	72,235
Chilliwack Delivery Moving & Storage (1976) Ltd	11,469
Chilliwack General Hospital	11,775
Chilliwack Progress Ltd, The	11,467
Chilliwack Rent-All Centre (1977) Ltd	24,530
Chilliwack School District 33	617,994
Chilliwack Traffic Control	51,876
Chilo Transport Ltd	17,008
China Creek Transport Ltd	20,996
Chingee, B	11,440
Chinner Trucking, George	27,417
Chinook Aggregates Ltd	502,429
Chisholm, J	13,457
Chmelyk, L	27,553
Choukalos Woodburn McKenzie Maranda Ltd	159,136
Christensen Bros Logging Ltd	73,900
Christian Valley Logging	10,846
Christianson Pipe Ltd	173,310
Christina Personnel Ltd	10,194
Chrysler Canada Ltd	14,455
Chucks Auto Supply Ltd	10,277
Chucks Power Washing	16,194
Churchill Equipment Ltd	114,866
Ciba-Geigy Canada Ltd	226,563
Cicci, C	28,625
Cincom Systems of Canada Ltd	11,177
Circle C Drafting & Design	18,675
Circle Park Holdings	20,794
Cirrus Enterprises Inc	245,766
Citi Loc Industries Ltd	22,179
Citibank Leasing Canada Ltd	611,441
Citizen, The	78,583
City Auto Service Ltd	36,566
City of Calgary	33,893
City of Cranbrook	44,218
City of Duncan	293,994
City of Fernie	27,748
City of Kamloops	75,612
City of Kelowna	873,865
City of Kimberley	27,732
City of Nanaimo	11,559
City of Nelson	95,720
City of New Westminster	351,843
City of Parksville	36,927
City of Penticton	289,975
City of Port Alberni	37,104
City of Port Moody	10,389
City of Prince George	235,719
City of Prince Rupert	373,313
City of Quesnel	16,851
City of Revelstoke	127,897
City of Vancouver	1,143,817
City of Vernon	4,513,381
City of Victoria	16,134
City of Williams Lake	51,277
City Photo Centre Ltd	17,784
City Power Sweeping Ltd	63,539
Civic Engineering Services Ltd	11,470
Clan-Aird Logging Ltd	40,005
Clark & Pattison Painting Contractors Ltd	216,700
Clark Reefer Lines Ltd	243,909
Clark Wilson	33,488
Clark, G M	26,287
Clarke Engineering & Welding Ltd	21,067
Clarke Ltd, H F	60,340
Clarkson Contracting Ltd	40,407
Clarkson Gordon	348,942
Classic Engraving Ltd	39,195
Classic Limousine Service	18,436
Claymore Clothes (1982) Ltd	167,638
Clayton Resources Ltd	61,630
Clayton Ventures Ltd	82,426
Cleanerway	12,307
Clear Communication Consultants Ltd	91,551
Clear Lake Sawmills	53,615
Clearwater Improvement District	21,751
Clearwater Redi-Mix	99,592
Clearwater Timber Products Ltd	223,458
Clearwater Valley Construction	64,814
Cleland-Kent Western Ltd	16,032
Clemens, E	15,670

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Clendenning, R	19,256
Cleough, J	16,253
Clifton, G	70,158
Climie, R J	48,983
Cloverdale Auto Repair Centre Ltd	37,447
Cloverdale Raceways	32,972
Cncp Telecommunications	429,430
Co-Van International Trucks Inc	101,821
Coaching Association of Canada	24,617
Coady & Associates, Dr C J	299,552
Coard Cartage	12,537
Coast Aggregates Ltd	37,871
Coast Agri Fertilizers Ltd	256,008
Coast Alberta Papers	170,400
Coast Bastion Inn	18,982
Coast First Aid Service	23,000
Coast Forest Management Ltd	83,914
Coast Harbour Towers, The	28,020
Coast Industrial Parts Ltd	18,789
Coast Inn of the North, The	17,409
Coast Materials Handling Ltd	23,047
Coast Paving (1984) Ltd	129,251
Coast Range Contracting Ltd	69,306
Coast Reporting Services	23,149
Coast Septic Service Ltd	58,916
Coast Tractor & Equipment Ltd	213,997
Coast-To-Coast Moving & Storage Ltd	24,221
Coastal Mountain Excavations Ltd	10,097
Coastal Plastics Manufacturing Ltd	29,230
Cobble Hill Blasting	20,109
Cobe Canada Ltd	109,769
Cochrane, D	29,865
Cockwell, G	10,702
Cockwill Hauling, G I	32,966
Coe Contracting, P J	15,895
Coffey, E A	12,033
Cogan, M	18,533
Cognos Inc	114,908
Coldwell Trucking, W J	21,242
Colebrook Dyking District	76,784
Coleman Electric Ltd	17,973
Coleman Excavating Ltd	30,198
Coles Equipment Ltd	15,283
Coles Insurance Services (1980) Ltd	44,636
Coles Publishing Co Ltd	27,871
Colgan Construction, Vern	34,507
Colgur, T	37,112
College of New Caledonia	33,833
Collett Ranch Ltd	12,322
Collier MacMillan Canada Inc	75,022
Collins Manufacturing Co Ltd	43,420
Collins Sons & Co Canada Ltd, W	30,749
Collins Trucking, Leo	37,520
Collins, D	13,547
Collos, D	12,326
Colorific Photo Labs	50,500
Colquhoun Contracting Ltd, Lloyd	348,831
Colt Creek Trucking Ltd	54,570
Columbia Bitulithic Ltd	6,438,757
Columbia Blacktop Ltd	1,401,907
Columbia Centre, The	15,940
Columbia Chrome Industries (1980) Ltd	10,585
Columbia Concrete Products Ltd	52,123
Columbia Distributors Ltd	18,063
Columbia Dodge (1967) Ltd	493,974
Columbia International Trucks Ltd	75,551
Columbia Lake Indian Band	14,606
Columbia Ready-Mix Ltd	10,121
Columbia Remtec Inc	97,359
Columbia Stand Tending	110,493
Columbia Typewriter Centre Ltd	314,511
Columbia Valley Forest Consulting Ltd	46,771
Columbia Valley Insurance Agencies Ltd	26,914
Columbia-Shuswap Regional Hospital District	198,258
Colwell, R D	10,634
Com-West Radio Systems Ltd	15,223
Combat Masters Enterprises Ltd	12,576
Comco Pipe & Supply Co	10,646
Comeau, G	55,851
Comet Garage Ltd	11,738
Comfor Forestry Services Ltd	22,617
Cominco Fertilizers	449,968
Cominco Ltd	97,862
Command, H	30,374
Command, J	10,148
Commander Warehouse Equipment Ltd	20,089

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Commercial Electronics Ltd	39,555
Commercial Stock Audit Co Ltd	25,700
Committee for Children	111,254
Commonwealth Construction Co Ltd	91,021
Commonwealth Historic Resource Management Ltd	59,375
Commonwealth Institute of Biological Control	63,115
Commonwealth Parliamentary Association	19,976
Comox Moving & Storage	13,866
Comox-Strathcona Regional Hospital District	451,188
Compro Management Ltd	45,019
Compucon Services Ltd	42,847
Compuplan Computer Systems Corp	28,977
Compupro Systems Ltd	88,482
Computech Consulting Canada Ltd	731,294
Computer People Ltd	56,277
Computerland	819,045
Computime Computers & Software Ltd	21,142
Computime Office Automation Centres	82,923
Comterm Inc	316,496
Con-Force Structures Ltd	101,837
Conair Aviation Ltd	10,821,583
Condor Engineering Ltd	24,951
Condrotte, A	148,414
Cone-Heiden	42,823
Conference Board of Canada, The	100,196
Congressional Information Service Inc	17,238
Connaghan & Association Ltd, C J	14,892
Connaghan Enterprises, Dan	25,441
Connaught Laboratories Ltd	2,761,927
Connor Development Services Ltd	26,100
Connor, K J	56,246
Considine & Co	16,041
Consolidated Computer Management Inc	667,280
Consolidated Freightways	21,684
Construction Aggregates Ltd	500,006
Contac Travel Marketing Corp	17,947
Contact International Consulting	33,277
Continental Bank of Canada	81,114
Continental Converter Corp	86,384
Continental Discovery Enteprises Ltd	12,160
Continental Explosives Ltd	121,940
Continental Traffic & Industrial Signs Inc	44,073
Continuing Legal Education Society of B C	44,946
Contract Tire Ltd	115,049
Conuma Excavating & Trucking Co Ltd	20,484
Conventions Unlimited	109,584
Conviron	44,064
Conway Information Systems Inc	284,942
Conway Logging	97,763
Cook Holdings Ltd, Dennis	26,389
Cook, A	19,432
Cook, D	82,551
Cook, R	32,328
Cooke, S	40,523
Cookson Motors Ltd	12,103
Coons Backhoe Service, R	44,188
Coons, R	23,212
Cooper Air Inc	10,003
Coopers	39,659
Coopers & Lybrand Consulting Group	658,381
Coopers & Lybrand Ltd	184,422
Copeman, P	47,436
Copland Signs Ltd	10,148
Copp Clark Pitman Ltd	218,349
Copper River Contracting Ltd	63,921
Copper Valley Construction Ltd	12,399
Copytron Corp	362,072
Coquihalla Trucking Ltd	70,046
Coquitlam Chrysler Plymouth (1983) Ltd	79,387
Coquitlam Concrete Products Ltd	133,690
Coquitlam Plymouth Chrysler Ltd	1,066,317
Coquitlam Ridge Construction	1,153,068
Coquitlam School District 43	340,779
Coral Sales Co	160,575
Corbett Office Equipment Ltd	10,143
Core/Net Consulting Group	27,531
Corliss Contracting, Randy	136,171
Cornell Chevrolet Oldsmobile Ltd	36,937

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Cornish Trucking Ltd, D W	44,507
Cornish, K	19,346
Coronet Film & Video	34,600
Coroners Hearings Jurors & Witnesses Pay	79,606
Corporate Computers	30,124
Corporate Helicopters Ltd	67,574
Corporate Technologies Ltd	14,646
Corpus Information Services Ltd	20,517
Corrosion Service Co Ltd	21,387
Cortez Construction Ltd	66,310
Cosburn & Wills	31,185
Cosburn, R	28,203
Costello, P	20,118
Coster, D M	27,457
Cottonwood Reforestation	81,227
Cottrell Air Freight Ltd	63,888
Cottrell Transport Inc	98,525
Cougar Creek Logging Ltd	48,604
Cougar Creek Mini Excavating	54,931
Cougar Rock Contracting	497,040
Coughlin Contracting, Thomas J	20,208
Coulson Forest Products Ltd	178,444
Coulson Helicopters Ltd	34,601
Coulter Electronics of Canada Ltd	17,203
Country Life in B C	22,778
Country West Construction Ltd	357,608
Courier Information Systems/Servcom	42,378
Courtenay Chrysler Plymouth Sales (1970) Ltd	38,524
Courtenay School District 71	3,929,634
Courtesy Chevrolet	101,421
Courtesy Construction	48,984
Courtland Benson	32,558
Courtyard Inn, The	20,540
Coval Air Ltd	65,398
Covington & Burling	28,148
Cowell, G	20,668
Cowichan Bay Improvement District	74,000
Cowichan District Hospital	15,678
Cowichan Gradall Services Ltd	124,763
Cowichan School District 65	3,703,277
Cowichan Valley Regional District	10,204
Cowichan Valley Regional Hospital District	182,388
Cowling, J D	19,721
Cox Service, Gordon	41,406
Cox Taylor & Bryant	19,442
Cox Trucking, Dave	19,859
Coyote Transport Ltd	505,960
Craig Shell Fuels	16,707
Craig, R	41,347
Crain Inc, R L	236,365
Crampton, D	11,695
Cranberry Fire Protection District	11,282
Cranbrook School District 2	1,023,890
Crane Woodcraft Industries Ltd	826,650
Crawford Associates Ltd, Allan	15,556
Crawford Insurance Agencies (1976), J S Ltd	47,012
Crawford Paterson Broder & Campbell	13,854
Crawford Software	18,567
Crease & Co	22,687
Creative House Ltd	44,584
Creative Incentives Ltd	155,626
Creative Screen Arts Ltd	16,443
Creekside Consulting	119,251
Crerar, B	18,714
Crescent Bay Construction Ltd	88,655
Crescent Farms Ltd	110,076
Crescent Trucking Ltd	49,869
Cresswell, P	13,475
Crest Screen Printing Ltd	15,154
Crestbrook Forest Industries Ltd	149,960
Creston Moving & Storage Ltd	35,577
Creston Sand & Gravel Ltd	28,735
Creston Valley Air Ltd	35,895
Creston Valley Beef Growers Association	11,230
Creston Valley Foods Ltd	10,275
Creston Valley Insurance Services	29,324
Creston-Kaslo School District 86	1,903,126
Crestwood Signs Display & Graphics (1982) Ltd	14,089
Crippen Consultants Ltd	501,675
Crockett, M	32,261
Croll, A	53,360
Crooked River Logging Ltd	21,517
Crookshank, R M	17,221
Crop Cair Aviation Ltd	30,667

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Crosby, T	87,170
Crossley, D	10,010
Crossroads Construction Co Ltd	12,100
Crottey, R	39,132
Crow Point Enterprises Ltd	84,331
Crowley Silviculture	169,047
Crown Forest Industries Ltd	792,439
Crown Land Account	21,463,098
Crown Paper	3,553,898
Crown Publications Inc	39,512
Crowntek Business Centres	517,819
Crowntek Inc	1,018,536
Crowpoint Enterprises Ltd	33,149
Crowsnest Air Ltd	40,624
Cruise Industry Association of B C	12,662
Crutch Drilling, Roy	106,510
Crysdale Enterprises	108,018
Crystal Glass Canada Ltd	21,143
Crystal Park Enterprises Ltd	57,587
Cudworth Contracting Ltd, L A	16,315
Culham, J M	43,771
Cullen Detroit Diesel Allison Ltd	371,427
Cullen, A	54,507
Cullen, J E	42,741
Culligan Water Conditioning (Vancouver) Ltd	14,842
Cullis Appraisals & Land Resources Ltd	79,085
Cultus Lake Park Board	14,199
Cumberford, D	23,172
Cuming, R	15,386
Cumming, J	11,840
Cummings & Associates, Delphine	73,240
Cummins British Columbia	60,030
Cunningham & Rivard Appraisals Nanaimo Ltd	11,204
Cunningham Land Consultant Ltd, Fred	10,210
Cunningham, C M	24,988
Cunningham, F	47,141
Cunningham, K	25,134
Cunningham, L R	25,660
Cunningham, M	23,704
Cunningham, S	20,516
Cure & Son Contracting, W	36,734
Currie, Dr W R	24,845
Cushman, F	27,993
Custom Drafting Ltd	80,899
Custom Forms of Canada	53,022
Custom Industrial Fiberglass Ltd	29,301
Custom Loading Ltd	147,157
Custom Rubber Stamp Ltd	99,103
Custom Service Transit Society	76,667
Customcolor Photo Labs Ltd	20,997
Cutler Contracting	79,128
Cutt, J	24,971
Cutt, K	183,386
Cutting (B C) Ltd	139,184
Cyanamid Canada Inc	94,572
Cypher Consulting	27,900
Cypress Bowl Recreations Ltd	182,506
Cypress Equipment Co Ltd	1,820,220
Cypress Jetprop Charter Ltd	234,691
Cys Scientific Instruments Ltd	209,233
D & B Oilfield Contracting (1983) Ltd	115,294
D & B Trucking	14,399
D & D Excavating	79,082
D & D Resawing	22,122
D & E Contracting	121,490
D & G Agri-Chem Ltd	57,808
D & G Construction & Aggregates	168,240
D & N Trucking	22,586
D & T Enterprises	11,149
D C Forestry Services	293,158
D C Forestry Services Ltd	210,071
DCRP Enterprises	33,000
D J Sales & Service (1987) Ltd	34,056
D K Heli-Cropper International Ltd	43,833
D M R Group Inc	799,194
D P A Group Inc	77,884
D R G Globe Envelopes	306,206
D R Systems Inc	129,450
D S S Designed Systems Solution Corp	309,210
Dafoe Motorcade Ltd, Brian	14,501
Dagenais, W	56,322
Dah Chong Hong Ltd	15,778
Daignault Trucking, Louie	10,905
Dairyland Foods	844,646
Daka Contracting	41,608
Dalawrak, B	15,125

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Dalby Contracting Ltd	18,000
Dale Insurance Agencies Ltd, Dave	30,310
Dale-Dompro Ltd	28,163
Dales Gallery	15,155
Dalgleish, H	54,205
Dalhill Contracting Ltd	31,141
Damage Claims-Highways	183,083
Dams Lincoln-Mercury Sales Ltd	243,623
Danco Equipment Ltd	120,479
Danco Transport	36,495
Dandenault, D	38,291
Daniels Electronics Ltd	105,371
Dankel, H	133,484
Danno Excavating Ltd	31,533
Danric Construction Ltd	27,673
Dans Pilot Service	40,871
Darchuk Contracting Ltd, Mike	38,299
Darkstar Forestry Ltd	218,354
Darlen Transport (1986) Ltd	23,762
Dart Custom Garment Mfg	24,356
Darthuizen Haute Catering	11,620
Dasco Data Products Ltd	47,382
Data General	79,378
Data General (Canada) Inc	2,140,544
Data Terminal Mart	688,732
Database Storage & Information System	69,345
Databrokers Ltd	25,662
Datafile/Wright Line	85,058
Datamat Services Ltd	362,268
Datamex Ltd	19,649
Datapoint Canada Inc	1,553,841
Datatech Systems Ltd	179,059
Datel Communications Ltd	26,863
Daumont & Son Contracting Ltd, Don	83,004
Dauphinee, W	19,275
Daveron Nurseries Ltd	828,489
Daves Crane & Equipment Ltd	15,486
Daves Esso Service (1981)	10,847
Daves Logging Ltd	10,240
Davey, R	17,266
Davian Falling Ltd	14,280
David Consultants Ltd	48,509
Davidson Bros Construction Ltd	161,305
Davidson, O	128,544
Davidsons Loader Service Ltd	19,206
Davies & Johnson Associates Ltd	10,546
Davies Sand & Gravel Ltd	36,740
Davis & Co	39,085
Davis & Co, C	11,441
Davis Mfg Co Ltd, C	22,657
Davis Wire Industries Ltd	12,115
Davison Contracting Ltd	36,762
Dawson Bearing & Bolt Ltd	10,708
Dawson Co-Operative Union	139,415
Dawson Construction Ltd	9,934,408
Dawson Creek Moving & Storage Ltd	15,564
Dawson Gradall	74,586
Dawson Kidston & Kennedy	10,779
Dawson Seed Co Ltd	218,340
Dawson, J H	46,759
Dawson, R	26,376
Dawson, W	37,191
Day Advertising Group Inc, The	171,375
Day-Timers of Canada Ltd	29,606
Dayross Developments Ltd	1,659,382
Dayton & Knight Ltd	68,545
De Boo Publishers, Richard	10,535
De Coteau Excavating Inc, Jack	153,473
De Gelder, N	81,206
De Jong, R	19,370
De Leuw Cather Canada Ltd	148,267
De Niverville Econometric Research Ltd	41,716
Deakin Equipment Ltd	23,519
Dean River Air Services Ltd	80,907
Dearborn Motors Ltd	291,345
Dease Lake Shell Services	13,195
Death Benefit Payments	166,218
Debeck Sawmill Ltd	11,080
Debin Trucking, L	39,690
Debko Enterprises Ltd	26,505
Deboer, J	230,712
Debruin Trucking, C N	22,167
Decagon Devices Inc	16,952
Decima Research Ltd	24,400
Decker Lake Forest Products Ltd	12,924
Decoteau Excavating Inc, Jack	32,751
Dees Communications Engineering Ltd	402,967

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Defoe, T	20,500
Defrane Funeral Home Ltd	11,971
Degagne Contracting, E H	43,804
Del Equipment Ltd	122,407
Del Freelance Services	11,413
Delaney, W	44,251
Delange Services, Robert	19,242
Delcan Corporation	260,275
Deley Trucking, A	51,113
Deloitte Haskins & Sells	528,948
Deloli Enterprises Ltd	18,007
Delta Aerial Surveys Ltd	49,228
Delta Aggregates Ltd	1,564,791
Delta Airport Inn Resort	86,202
Delta Helicopters Ltd	401,011
Delta Hydraulic Power Ltd	31,853
Delta Lakeside, The	12,825
Delta Pacific Landscaping Ltd	43,978
Delta River Inn, The	24,579
Delta Sales Promotions Ltd	53,981
Delta School District 37	28,280
Deltak Training Corp	14,731
Demand Dispatch Services Ltd	82,405
Demers, C	13,664
Dempster, W C	60,712
Denhoff, K	23,818
Denmont Logging Ltd	13,028
Dennis, B	17,747
Dennison Chevrolet Oldsmobile Ltd	238,262
Dennison Mfg Canada Inc	70,448
Denny, P	20,769
Densigraphix	10,731
Dent Construction Ltd, Jim	268,704
Denver Developmental Materials Inc	10,441
Dep Consulting	72,872
Derek Murray Consulting & Associates Inc	45,216
Deroos, W J	48,719
Derrick Machinery (Fort St John) Ltd	17,087
Design & Marketing Associates Ltd	22,610
Desktop Publishing Ltd	11,081
Desperado Trucking	28,851
Deuling Contracting, Joe	16,977
Deuling, J	19,663
Devick & Sons Cattle Co, R	11,010
Devito Contracting, R	51,807
Dewdney Area Improvement District	2,862,080
Dewdney Trail Stages	12,735
Dewdney-Alouette Regional Hospital District	61,974
Deweese, M	20,450
Dey, T	21,338
DGW Enterprises	34,026
Dharma Design & Consultation Ltd	17,864
Di Lucca, M	32,470
Dialog Information Services Inc	29,805
Diamond Head Motors	23,804
Diamond Welding Supplies	35,695
Diamond X Ranch	19,223
Dick Co of Canada Ltd, A B	34,612
Dick, C M	26,694
Dicken Bus Lines Ltd	11,685
Dickhut Concrete Finishing Ltd	13,055
Dickie Ltd, A S	91,893
Dickie Ltd, H W	17,811
Dicks Mechanical Contracting Ltd	19,512
Dickson, G	18,804
Dickson, G M	28,210
Dickson, H J	20,646
Dicksons Food Services Co	60,300
Dictaphone Canada Ltd	232,762
Diesel Equipment Ltd	13,574
Digital Equipment of Canada Ltd	362,445
Digital Mapping Group	4,390,933
Digital Resource Systems (Canada) Ltd	226,537
Dignan, T	40,250
Dilli Inc, Dr M	12,572
Dillingham Construction Ltd	491,503
Dionex Corp	54,645
Direct Communications Marketing Ltd	26,398
Discovery Crane Rentals Ltd	11,194
Disher, L	13,636
Distacom Pacific Ltd	33,614
Distacom Paging Systems	115,961
District of Abbotsford	14,738
District of Burnaby	153,657
District of Campbell River	3,215,834
District of Chilliwack	36,134
District of Coldstream	17,735
District of Coquitlam	26,432
District of Delta	46,034
District of Kent	132,134
District of Langley	14,349
District of MacKenzie	17,194
District of Maple Ridge	20,116
District of Matsqui	21,345
District of Mission	11,138
District of North Cowichan	63,353
District of North Saanich	14,982
District of North Vancouver	126,074
District of Oak Bay	38,929
District of Peachland	20,206
District of Pitt Meadows	41,473
District of Port Hardy	17,585
District of Richmond	715,062
District of Saanich	110,333
District of Salmon Arm	31,401
District of Sparwood	225,913
District of Summerland	16,369
District of Surrey	108,336
District of Tumbler Ridge	2,460,687
District 69 Insurance Services Ltd	46,100
Ditmars, C	29,930
Ditmas, C	12,097
Diversey Wyandotte Inc	59,396
Diversified Ova-Tech Ltd	85,414
Dixon Heating & Sheet Metal Ltd	15,754
D K P Mailcraft (B C) Ltd	106,366
D K W Enterprises (B C) Inc	39,468
Dobbin & Sons Ltd, F A	421,011
Dobbs, F	35,710
Dobney Foundry Ltd	99,469
Docs Cartage & Storage Co (1984) Ltd	66,614
Dodds Truck Stop	11,997
Dolans Concrete Ltd	14,354
Dome Advertising B C Ltd	752,444
Dome Hydraulics Co Ltd	12,039
Dome Motor Inn, The	10,732
Dominie Press Ltd	75,711
Dominion Bridge Construction	178,240
Dominion Creek Gold Ltd	75,558
Dominion Foresters Curling Playoffs	85,606
Dominion Vancouver Motors Ltd	548,195
Domke, M.	16,634
Domtar Inc	2,222,837
Don, J S	14,522
Donaldson, L	13,460
Dondale Contracting	15,330
Dons Auto Towing Ltd	23,001
Dons Chevron	13,795
Dons Mobile Crane	15,640
Doppler Computer Supply	76,142
Dore Forestry Services Ltd	118,615
Dorman Bay Contractors Ltd	17,158
Dormark Ventures Ltd	220,322
Dorothea Knitting Mills Ltd	13,320
Dosenberger Excavating Ltd	348,895
Double A Traffic Control	86,806
Double D Water Service	119,989
Double K Logging Ltd	11,818
Double O Contracting	20,119
Double R Contracting	97,784
Doubleday Canada Ltd	348,587
Doucette Enterprises Ltd	81,869
Doucette Gradall Service Ltd	343,032
Douglas & McIntyre Educational Ltd	974,167
Douglas & McIntyre Ltd	12,907
Douglas College	26,548
Douglas Lake Cattle Co Ltd	19,073
Douglas Lake Timber Co Ltd	67,014
Douglas Reforestation Ltd, David	314,918
Douglas, S	112,023
Dougs Trucking	27,780
Doulyns Contracting Ltd	13,695
Doust & Smith	288,710
Dove Financial Advisory Services Ltd	49,176
Dow Chemical Canada Inc	308,419
Dow, J	18,245
Dowbush, R	11,935
Downtown Parking Corp Ltd	15,200
Dowty Decoto Inc	21,899
Doyle, J	12,550
Doyle, L	13,764
Doyle, T	14,708
D P Z Systems	14,653
Drake Silviculture	72,203
Draney, F	15,172
Dressler Services Ltd	94,973
Driftwood Automotive Ltd	37,590
Drinnan, R L	12,627
Dryden, K	13,428
DS Contracting Ltd	51,095
Dubetz & Associates, C	349,334
Ducks Unlimited Canada	11,352
Duffey Lake Contracting Ltd	16,339
Dufresne Contracting, Francis	70,481
Dugal, P	11,174
Duggan Trucking, Ian R	37,014
Dukowski, L H	15,739
Dumais, A	16,403
Dumoulin Black	40,557
Dun & Bradstreet of Canada Ltd	36,602
Duncan & Associates Engineering Ltd	19,134
Duncan Paving Ltd	464,196
Dunkley Lumber Ltd	27,007
Dunlop-Beaufort Canada Ltd	12,725
Dunsmore, D	48,125
Dunsmuir Lodge	38,992
Dupont Canada Inc	288,982
Dupuis Logging Ltd & Western & Pacific, A Bank of Canada	47,000
Dupuis Logging Ltd, A	12,713
Durban, R	23,370
Dust Pro Maintenance	30,629
Dutchies Transfer Ltd	30,333
Duval & Raymond Ltd	29,235
Dyck Transfer, C	25,758
Dykes, C	47,056
Dymaxion Research Ltd	41,148
Dynamic Construction Ltd	26,718
Dywidag Systems International Canada Ltd	21,185
Dzogan, J	123,343
E & A Trucking	13,990
E & G Trucking Ltd	21,490
E & M Logging Ltd	12,539
E & S Systems Inc	42,746
E B & F Trucking	45,800
E C Battery Canada Corp	14,939
E C S Electrical Cable Supply Ltd	27,697
E I F Sales Ltd	312,595
E M C Construction Ltd	169,244
E M C Corp	16,150
E M T Consultants Ltd	23,255
E S P Logging Ltd	18,212
E V K Forestry Services Ltd	176,964
E V S Consutants Ltd	48,872
Eagle Auto Body & Towing	17,489
Eagle Creek Contracting Ltd	56,494
Eagle Forests Products Ltd	24,637
Eagle Mapping Service Ltd	18,482
Eagle Timber Management 1986	122,625
Eagle Valley Holdings Ltd	144,378
Eamor Pump Sales & Service Ltd	25,355
Earlynn Enterprises Ltd	11,520
Earnshaw, S.	28,369
Easi-Cut Inc	29,635
East Chilliwack Agricultural Co-Op	61,499
East Fraser Logging	26,700
East Kootenay Community College	14,620
East Kootenay Regional Hospital District	449,719
East Sooke Fire Improvement District	21,650
Eastman Grader Service	10,819
Eaton Co Ltd, T, The	13,234
Ebco Industries Ltd	266,024
Ebco Metal Finishing Ltd	20,891
Eberle Contracting Ltd	242,432
Echo Logging	117,815
Eckbo, E	17,400
Eckman Logging Ltd	45,679
Eco-Concepts Ecological Services	11,752
Economy Mobile Radio Ltd	80,918
Edco Construction Co	1,943,120
Edge Consulting Training	31,501
Edgett Excavating Ltd, J R	51,206
Edgeworth Construction Ltd	3,728,407
Edgeworth Helicopters Ltd	39,780
Edgson Enterprises Ltd, Bob	115,245
Edgson Grader Rentals Ltd	66,112
Edgson Trucking, Norm	69,286
Editions Etudes Vivantes	28,732
Editions Hurtubise H M H Ltee	10,695
Edmonds, S	25,221
Edmonton Ambulance Authority	16,272
Eds Contracting Ltd	22,129
Eds Equipment Services	21,345
Eds Logging Co Ltd	19,300
Educare	61,423
Educational Measurement Research Group	14,450

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Educational Resources Ltd	11,403
Edwards Kenny & Bray	17,965
Edwards, D	28,876
Edwards, G	161,086
Eecol Electric	92,709
Eecol Electric (Sask) Ltd	320,824
EEE Systems Group Ltd	40,338
Egal Holdings Ltd	19,399
Egby, B	10,260
Eh-Cho-Dene Enterprises	349,113
Ehrcke, A	16,120
Ehrcke, W	51,894
Eisenhut Insurance Agencies Ltd	16,808
Eisma, B	13,652
Ekeli, P C	138,171
Ekeroth Forestry & Contracting Ltd	102,165
Ekset Contracting Ltd	199,909
Ekstrom, R	13,895
Elan Data Makers	776,303
Elastometal Pacific Ltd	84,418
Elcon Electric	110,555
Eldridge Heritage Consulting	28,979
Electro Systems Inc	199,216
Electro-Medical Instrument Co	22,019
Electrolab Ltd	10,055
Elker Auto Supply Ltd	14,054
Elkington Ltd, E N	10,135
Elkins Contracting, Robert	12,101
Elkins, H	11,950
Ell, W	14,933
Ellehammer Industries Ltd	10,226
Elliott Ltd, R J	18,015
Elliott, B	33,021
Ellis & Associates, R	25,929
Ellis Co Ltd, W J	13,997
Ellis, R	57,054
Ellison, D R	125,164
Elmore Nursery	15,668
Elmore, G	20,119
Elmquist & Sons Trucking Ltd, J	24,431
Elwood Enterprises Ltd	159,494
Emblematic Jewellery Products of Canada Inc	84,014
Emerald Express Lines Ltd	14,645
Emerald Forest Tree Planting Corp	315,556
Emergency Health Services Commission	338,646
Emergency Social Services	27,300
Emery Jamieson	17,359
Emery, C	26,034
Empire International	30,697
Empire Shirt Ltd	62,718
Empress Pontiac Buick G M C Ltd	122,123
Empress, The	18,981
Enderby Gravel Products Ltd	15,451
Enersystems Management Consulting Ltd	138,040
Enka Resources Ltd	45,896
Enright & Associates Inc, C T	50,000
Enriquez, Dr A A	27,303
Enroute Card	329,481
Ensign Chrysler Plymouth Ltd	282,906
Enterprise Development Centre, The	13,105
Envirocon Pacific Ltd	17,183
Environics Research Group Ltd	15,000
Environmental Devices	14,792
Environmental Resources Management-Canada Inc	74,246
Environmental Sciences Ltd	57,910
Enviroscience Products	11,402
Epic Systems Corp	47,085
EPM Asphaltec Inc	57,330
Epp & Associates, Edward	14,450
Epps Hoe Rental Ltd, Gerry	31,584
Epson Canada Ltd	455,122
Epton Industries Inc	37,315
Eremko Forest Resources Services, R D	42,965
Ergo Design	35,613
Ernest Agencies Ltd	31,616
Ernies Grading	72,095
Eron Contracting Ltd	29,178
Essa Environmental & Social Systems Analysts	81,790
Estereicher Enterprises Inc	136,499
Estlin Air Services Ltd	264,273
Ethos Consulting	61,418
Eugene, P	20,382
Eulkco Contracting Ltd, W & W	10,239
Evans & Associates Ltd, J	33,169
Evans Ford Mercury Sales Ltd, Ken	22,459
Evans Products Co Ltd	11,812

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Evans Redi-Mix Ltd	11,118
Evans-Atkinson, E	48,842
Evergreen Insurance Service Inc	26,792
Evergreen Sportswear Manufacturing Ltd	25,855
Evergreen Treeplanting Co-Op	606,378
Everitt, M W	39,599
Ewan Consulting Ltd, Jacques	68,377
Ewert, P W	97,625
Execuplace	11,523
Executive House Hotel, The	13,426
Exploranium	13,654
Explosives Ltd	20,161
Exposystems Canada	16,019
Express Editorial & Graphics Ltd	28,914
Exton & Dodge Surveying Ltd	13,383
Eze Brew Coffee Service (V I) Ltd	13,677
F B K Forestry Services	225,158
F E R Enterprises Ltd	44,620
F G H Concrete & Building Products Ltd	13,814
F I R S T Forest Industries Resources Support Team	22,430
F S J Land Transport Ltd	47,975
F T C Forestactics Ltd	40,239
F W Contracting	12,240
Fabco Plastics Western (B C) Ltd	10,284
Faber & Associates Ltd, S L	25,751
Faber International Active Wear	12,836
Facs Filing & Computer Specialists Ltd	26,668
Facs Records Centre	104,548
Fadai, J	27,699
Faddis, G	32,220
Fagan & Son Trucking, R	52,135
Fair Trial Farm Ltd	80,973
Fairview Conveyor Services	21,527
Fairway Books	44,859
Fairwind Construction Products Ltd	18,399
Falcon & Fleet Information Inc	45,530
Falcon Airways Inc	22,852
Falkins McIntosh Reed & Stenhouse	311,393
Falkowsky Enterprises Ltd	50,111
Fallis Equipment Ltd	11,071
Falloon, J	12,934
Falo Contracting	38,148
False Creek Industries Ltd	90,100
Family Truck Canopies Ltd	29,693
Famous Events	41,524
Far-Ko Contracting Ltd	89,617
Farina Holdings Ltd	20,606
Farko Contracting Ltd	71,138
Farley, R V	50,957
Farm Income Assurance Indemnities	25,125,977
Farris Vaughan Wills & Murphy	522,153
Farwest Retail Systems Ltd	88,521
Fast Frames	10,229
Fast Septic Service	39,014
Fast Water Service	11,920
Faucher Industries Inc	19,502
Favel Enterprises Ltd	36,870
Favell, P	30,098
Fawcett Bros Co Ltd	43,674
Feagan, H	21,963
Fedderlys Construction Services Ltd	19,317
Feddersen & Associates, B	36,379
Federal Joint Sealing Co of Canada Ltd	39,210
Federated Co-Operatives Ltd	367,168
Fediw Contracting Ltd, Mike	20,020
Fedorchuk, B	14,830
Feel Good Resource Ltd	14,805
Fehr, P	15,793
Felix Equipment Ltd, W	42,360
Felker Lake Ranch Ltd	20,745
Fells Backhoe Service Ltd, Bob	27,620
Fenco Lavalin Corp	735,519
Ferbey & Pothecary	57,973
Ference & Associates Ltd, Don	98,167
Ferguson Laboratory Ltd, J P	93,774
Ferguson Supply	31,898
Fern Bay Developments Ltd	152,322
Fern Enterprise	12,888
Fernie Office Maintenance	25,384
Fernie School District 1	704,902
Ferranti-Packard Electronics Ltd	113,211
Ferris, Dr J A J	22,313
Ferriss Trucking	25,595
Ferry Tickets	93,560
Festival of Canadian Fashion	27,144
Fichtner, E	36,474
Fidler, L	45,448

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Fiedler Bros Contracting Ltd	229,460
Field Aviation Co Ltd	29,168
Field Investment Ltd	108,397
Fielding, G	14,066
Fields Welding & Industrial Supplies Ltd	11,069
Fieldstone Resources Ltd	233,993
Fillion, P	13,220
Finch, W M	15,246
Finks Sawmills Ltd	53,019
Finlay Forest Industries Ltd	32,589
Finneron Pontiac Buick Ltd, Mike	19,276
Finning Ltd	530,434
Fiorentino Bros Contracting Ltd	27,265
Fire Commission Fees Expenses	13,494
Fireflex Manufacturing Ltd	340,897
Firegate Silvicultural Services Ltd	261,632
Firestone Canada Inc	65,908
Firestone, J	16,058
First Choice Manufacturing Ltd	204,146
First City Capital Ltd	294,355
First City Trust	14,900
First Image Production Ltd	32,067
First Priority Equipment Ltd	10,968
First Second Skin Hosiery Ltd	11,235
First Software Inc	55,482
Firth, P	24,188
Fischer Road Maintenance, Doug	67,144
Fischer, J J	11,759
Fischer, K	67,117
Fish, G	11,150
Fisher Construction Corp, Paul E	188,529
Fisher Scientific Ltd	453,717
Fisher, L S	45,258
Fisher, P	22,905
Fisher, T	13,733
Fisons Western Corp	157,689
Fitchett, R E	315,565
Fitzgibbon, A	40,967
Fitzhenry & Whiteside Ltd	61,455
Fitzsimmons Trucking, Neil	20,363
Five Corners Enterprises	14,675
Five Star Systems Ltd	91,592
Flacks Bakerview Kelp Products Inc	27,884
Flag Chevrolet Oldsmobile Ltd	147,229
Flanz, A	46,934
Fleck Bros	3,311,122
Fleetline Parts & Equipment Ltd	12,960
Fleischman Field Research Inc	25,000
Fleming & Co Inc	25,725
Fleming Decal & Sign Ltd	13,819
Fleming Express Press	277,257
Fleming Printing Ltd	382,194
Fleming, T	53,250
Flex-A-Lite Consolidated	23,499
Flick Contravting, Steve	25,000
Flightcraft Inc	51,821
Flightsafety Canada Ltd	80,546
Flightsafety International	34,979
Flood Valley Contracting Ltd	23,452
Flow Laboratories Inc	19,529
Flynn Bros Publishing Ltd	30,281
Flynn Contracting Ltd, Lloyd	15,954
Flywest Air Ltd	15,589
FMR Translations Services Ltd	10,176
Foenhill Consulting Inc	44,228
Fogg Motors Ltd	121,728
Foisy Automotive Service Ltd	13,011
Folden, N	20,389
Folklore Enterprises Ltd	108,923
Folklore Reforestation	136,851
Fontaine, J	17,167
Foote, M C	10,796
Force Four Productions Ltd	46,519
Forcon Spacing Ltd	70,326
Ford Logging Ltd, Gordon	75,267
Ford, R	13,804
Foreman, G	62,762
Foresil Enterprises Ltd	71,684
Forest Chain Saw Ltd	69,995
Forest Contracting Ltd, Glen	11,115
Forest Contractor	13,390
Forest Engineering Research Institute of Canada	155,239
Forest Engineering Services	19,755
Forest Industries Flying Tankers Ltd	554,095
Forest Lake Contracting	29,604
Forest Technology Systems Ltd	685,389
Forestcover Resource Ltd	174,203
Forestcraft Holdings	68,360
Forestech Resources	24,239
Forestworld Inc	76,324

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Forever Green	41,777
Forge Contracting Ltd	30,523
Forintek Canada Corp	35,634
Forma Scientific Inc	30,437
Formans Transport Ltd	17,753
Formula Contractors Ltd	81,010
Forrest Contracting, R	49,402
Forsberg Enterprises Ltd	82,966
Forshner, L	74,730
Forsite Consultants Ltd	139,062
Forsman, J	21,325
Forsters Auto Supply Ltd	13,987
Forsyth & Co Ltd, A J	270,858
Forsyth Forest Products Ltd	12,488
Forsyth Grading Ltd	15,318
Forsyth, S	11,567
Fort George Alignment	11,410
Fort Motors Ltd	28,586
Fort Nelson School District 81	121,329
Fort St John Secondary Correspondence School	15,238
Fortech Consultants	177,278
Fortech Consulting Services Ltd	276,998
Fortier Contracting, L	15,569
Fortran Traffic Systems Ltd	502,431
Forum Consulting Group Ltd	44,681
Forwood Forest Products Inc	18,392
Fosbery Bros Enterprises Ltd	22,229
Foster Associates Inc	27,565
Foster Mead Advertising Ltd	14,629
Foster, M L W	29,600
Fotoprint Ltd	106,461
Foundation Group Ltd, The	10,285
Fountain Valley Enterprises Ltd	11,903
Four Corp	10,604
Four Seasons Hotels Ltd	15,696
Four Seasons Vancouver	11,613
Fowler Trucking, C	30,560
Fox Ford Sales Ltd	31,620
Fox Sand & Gravel, G	115,473
Framst, E	18,708
Francis, R	27,780
Francoeur, D	18,266
Frank Services, Ken	12,018
Franklin Electric Ltd	17,430
Franks, R	12,799
Frankson, H	36,113
Fraser & Associates, V M	68,736
Fraser City Installations	58,621
Fraser Lake Excavating Ltd	27,852
Fraser Lake Sawmills Ltd	62,665
Fraser Reforestation Inc, D	311,531
Fraser River Harbour Commission	12,562
Fraser Stationers Ltd	11,947
Fraser Valley Aggregates Ltd	31,525
Fraser Valley College	36,363
Fraser Valley Milk Producers Co-Operative Association	26,013
Fraser Valley Regional Library	176,568
Fraser Valley Steel & Wire Ltd	314,429
Fraser-Cheam Regional Hospital District	174,275
Fraser-Fort George Regional Hospital District	950,523
Fraser, A	17,333
Fraser, S W	38,115
Fraser, W	35,192
Frederick, E N	22,880
Fredrickson, C	48,279
Free Spirit Ventures Inc	32,187
Freeway Plymouth Chrysler Ltd	32,120
French Language Resources Ltd	181,225
French, T	16,300
Freyvogel-Preiswerck Ltd	12,289
Friendly Technology Corp	34,739
Friesen, D & Friesen, C	46,516
Friesen Associates Ltd, E B	34,385
Friesen Bros Fuels Ltd	112,835
Friesen, B	82,643
Friesen, E	15,259
Friesen, F	14,150
Frisco Bay Industries of Canada Ltd	84,562
Friskey Gradall Excavating, Dan	108,242
Froese Bros Excavating Ltd	11,500
Froese Trucking Ltd, Vic	73,140
Frontier Automotive Services	51,784
Frontier Chrysler Ltd	24,111
Frontier Consulting Ltd	38,262
Frontier Equipment Ltd	26,154
Frontier Fencing Ltd	15,248
Frontier Helicopters Ltd	3,048,950
Frost Backhoe & Excavating Ltd, Jim	12,603

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Fruili Enterprises Ltd	25,519
Fry, A	52,207
Fuhr, J	20,600
Fuji Photo Film Canada Inc	69,583
Fulbrook Contracting Ltd	102,527
Fullas Shell Service	12,146
Fullbrook Contracting Ltd	70,795
Fuller Brush Co Ltd	12,632
Fuller, G	14,228
Fuller, G C E	18,605
Fullerton, S J	21,808
Funk Signs Inc	14,776
Fuoco Transfer & Excavating Ltd	38,493
Futcher & Helgesen Ltd	15,500
Future Forest Services	198,625
Future Shop	169,690
Futureground Management Services Ltd	77,365
Fvs Enterprises Ltd	12,222
Fyfe Smith Co, J	13,682
G & A Contracting	29,041
G & C Pressure Wash Ltd	35,961
G & C Products Ltd	57,912
G & F Logging Co Ltd	157,955
G & H Industrial Supply Co & Modular Controls Ltd	283,742
G & L Excavating Ltd	44,701
G & M Cedar Ltd	57,828
G B C Canada Inc	23,569
G B F Technical Forest Services Ltd	226,625
G D Contracting	27,844
G E Canada Inc	118,782
G E D Testing Service	37,450
G G R Enterprises Ltd	19,203
G H Business Machines Ltd	34,491
G H S Contracting Ltd	19,932
G H S Geochemical Services Ltd	37,744
G K System Resolutions Ltd	14,582
G L & T Logging	17,895
G M Forestry	99,947
G M L Paging & Communication Ltd	23,558
G O Enterprises	49,665
G O Excavating	38,978
G T E Sylvania Canada Ltd	358,898
G T G Contracting Ltd	76,373
G T Publishing Services Ltd	199,850
G W K Interiors Ltd	21,814
G W Systems	25,647
Gaba, C	13,148
Gabriola Fire Protection District	43,275
Gadsby, S	17,070
Gaffney, H	19,708
Gage Distribution Co	1,358,963
Gagne Trucking, H & J	30,046
Gagne, J	21,243
Gails Rentals	10,652
Gale Research Co	20,119
Galena Contractors Ltd	13,290
Gallant Trucking Ltd	61,095
Galli Holdings Ltd	63,369
Gamache & Sons Logging Ltd, P	14,047
Gamco Consulting Services	52,056
Gandalf Data Ltd	194,112
Ganson Contracting Ltd, J	41,169
Gardiner, D N	48,263
Gardner Chevrolet Oldsmobile Ltd	12,099
Gardner, C C	15,586
Gardner, D R	44,621
Gardner, Dr H	26,478
Gardner, T	16,605
Garibaldi Building Supplies Ltd	26,352
Garling, D	33,916
Garner Bros Cariboo Ltd	50,722
Garner Builders Supplies Ltd	10,074
Garossino, S	28,600
Garside Displays Ltd	55,291
Garton & Harris	17,830
Garvin Logging Ltd	15,477
Gassoff Contracting, Ken	53,496
Gastown Post & Transfer	13,277
Gates Lake Construction	51,003
Gateway Insurance Services Ltd	22,614
Gateway System Services	70,146
Gatineau Forestry Ltd	501,355
Gatling Communications	28,682
Gaults	353,254
Gear-O'Rama Supply	64,970
Gear-O'Rama Supply Chetwynd Ltd	18,803
Gear-O'Rama Supply F S J Ltd	16,126
Geddes Contracting Co Ltd	1,781,005
Geddes Ford Mercury Sales Ltd	35,376
Geddes, C	31,686

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Gee & Dee Enterprises	17,415
Gehlen, M	15,190
Gelco Express	346,969
Gemini Technical	130,664
Gendron & Sons Enterprises	48,932
General Appraisals Corp	15,545
General Chemical Co Canada Ltd	1,104,523
General Paint	2,210,074
General Tire Canada Ltd	10,655
General Treeplanting Ltd	196,173
Generous Electric Ltd	51,122
Genes Paving	45,755
Genesis Microtech Inc	22,761
Geneva Language Institute Ltd	18,988
Genstar Cement Ltd & Tilbury Cement Ltd	11,858
Genstar Structures Ltd	19,157
Geodimeter of Canada Ltd	104,855
Geonics Ltd	19,451
George, E	21,350
Georges Gradall Service Ltd	62,809
Geotex Consultants Ltd	56,000
Geotextile Canada Inc	115,604
Geowest Services Ltd	13,337
Gerber, E	23,203
Gerrys Contracting	33,659
Gerrys Trucking	91,618
Gescan Electrical Distributors	63,790
Gestetner Inc	21,257
Giammarino, R	15,475
Gibb Enterprises, Mark	264,609
Gibb, T	18,818
Gibco Canada Inc	17,968
Gibson Brothers Contracting Ltd	51,259
Gibson Holdings	29,461
Gibson Pass Resorts Inc	13,321
Gibson Trucking, Walt	43,820
Gibson, B	20,240
Gibson, G	46,111
Gibsons Ready Mix	11,613
Giddens Trucking	53,310
Gienger Contracting Ltd	30,324
Giersiepen & Brown Falling Ltd	13,168
Giesbrecht & Associate Reporters	14,231
Giesbrecht, D	50,248
Gilbert, N	23,301
Gilham Contracting Ltd, S M V	219,816
Gillen, R	66,906
Gillett, K	47,436
Gillette Canada Inc	11,744
Gilligan-Hackett, P	17,246
Gingerich, R	37,496
Ginn & Co	1,242,428
Ginther, K	33,194
Giscome Contracting	31,979
Gitlakdamix Band Council	12,259
Giusti & Chamberlain (In Trust)	10,680
Glacier Concrete Ltd	13,205
Glad Brush Agencies Inc	12,851
Glad Trucking	13,929
Glasgow Trucking, Burtt	17,790
Glaspie, J	79,512
Glaxo Canada Inc	39,312
Glaxo Laboratories	29,063
Glazier, R F	58,543
Glen Properties Ltd	23,669
Glenayre Electronics Ltd	284,935
Glenlyon-Norfolk School Society	14,629
Glenoak Ford Sales (1983) Ltd	245,287
Glentrool Pine Ltd	107,641
Glide Consulting Ltd	10,659
Global Assessments Ltd	15,024
Global Forest Fire Service Ltd	169,652
Globe & Mail, The	87,868
Globe Foundry Ltd	121,832
Globe/Modern Curriculum Press	45,007
Gloslee Trucking, H	29,581
Glover Contracting Ltd	77,317
Glover, G	27,481
Gnat Pass Construction	82,583
Gniazdoski, C	24,666
Godbut, L	13,513
Godkin Contracting, R & L	55,104
Godwin Trucking, H E	12,606
Goertz Ltd, Frederick	127,985
Gofor Supplies Ltd	83,387
Goglin Trucking, A B	62,680
Goglin, F	36,946
Golaiy Logging, F	15,606
Golden Raven Co-Op	177,787
Golden School District 18	531,103
Golden Spruce Tree Planting Ltd	230,693

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Golden Texaco Service	25,081
Golder Associates (Western Canada) Ltd	51,976
Goldfarb Consultants	16,500
Goldstone Enterprises	20,250
Goldstream Catering Ltd	10,028
Goldy Consulting Ltd	16,000
Goligers	12,248
Gonzalez, J & Gonzalez, J	27,540
Goodbrand Construction Ltd	234,987
Goodfellow, G	42,132
Goodhost Foods 1983 Ltd	17,100
Goodman Contracting	45,500
Goodman, D	62,783
Goodrich Canada Inc, B F	40,991
Goodwill, C	11,750
Goodyear Canada Inc	589,253
Gopher Enterprises	14,521
Goral, Y	16,448
Gordean Contractors Ltd	468,718
Gordies Delivery	14,569
Gordon Construction, Doug	48,863
Gordon Street Construction Ltd	15,490
Gordon Trucking Ltd, Dean	89,060
Gordon, F	38,121
Gordon, J	40,903
Gordons Fuel & Log Hauling	16,153
Gordons Pumping Services	20,911
Gordy, P L	14,000
Gorilla Productions Ltd	27,245
Gormac Developments Ltd	111,851
Gorman Bros Lumber Ltd	98,845
Gossage, Dr J D	22,211
Gottschau, W E	12,006
Gough Electric Ltd	140,898
Gourlay & Spencer	21,204
Gourmet Baker Distributors Ltd	12,379
Gove McLachlan & Brown	313,455
Government House	172,730
Government Research Corporation, The	79,900
Gow, F	18,343
Gow, J	19,185
Grade 12 Scholarship Examinations & Administration	1,013,192
Graehold Construction Corp	1,583,272
Graeme & Murray Consultants Ltd	237,713
Graf Industries Ltd	13,100
Graff Diamond Products Ltd	10,367
Graff, E	14,542
Graff, K & Graff, L	60,986
Graff, L	77,000
Graham Apps Stowell & McLeod	16,597
Graham, C	11,304
Grahams Moving & Storage	54,616
Grand & Toy Ltd	12,357
Grand Forks Ready-Mix Concrete Co Ltd	40,259
Grand Forks Rural Fire Protection District	94,625
Grand Forks School District 12	952,629
Grandell, L	10,895
Grandview Blacktop Ltd	2,638,824
Grandy Reforestation Services	418,677
Grannary, B J	28,475
Grant & Smith	55,922
Grant, C	47,400
Granton, B	16,365
Graphic Controls Canada Ltd	43,697
Graphic Office Interiors Ltd	163,140
Graphically Speaking Services Inc	41,742
Gratuity To Widows	659,498
Gravelle in Trust, M	15,963
Gray & Associates, B	25,206
Gray & Co, C P	12,178
Gray Transfer (1983) Ltd	12,007
Gray, B	135,204
Gray, Dr L H	14,738
Great Little Box Co (1982) Ltd	12,396
Great West Life Assurance Co	5,004,400
Great West Paper Box Co Ltd	13,326
Greater Vancouver Regional District Fire Chiefs Association	65,200
Greater Vancouver Regional Hospital District	168,980
Greater Vancouver Sewer & Drainage District	64,185
Greater Vancouver Water District	334,950
Greater Victoria Hospital Society	49,912
Greater Victoria School District 61	1,430,952
Greater Victoria Water District	104,330
Greaves Moving & Storage Ltd	18,044

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Green Brothers Logging	16,011
Green Excavating Ltd, C & J	56,479
Green Gold Silviculture	13,541
Green Library Consulting Services, Debra Ltd	27,100
Green Line Sales Ltd	18,425
Green Valley Fertilizer Ltd	255,908
Green Valley Tree Planting Ltd	63,213
Green, C	16,391
Green, R W	11,404
Greenacres Pumps & Equipment Ltd	14,878
Greenlite Traffic	52,219
Greenpeaks Holdings Ltd	245,327
Greenway Equipment Ltd	23,249
Greenwood Systems Services, J	11,346
Greer, G	30,204
Gregors Silvicultural Contracting	21,291
Gregory Geoscience	33,556
Gregson Bulldozing Ltd, Bryan	38,198
Greiner Bethell & Co	96,810
Grewal, Dr J S	18,978
Greyback Construction Ltd	119,636
Greyhound Lines of Canada Ltd	293,384
Grieve Motors Ltd, J	13,530
Grieve, T D	10,969
Griffin Ltd, M	16,326
Griffith Beddoes & Associates	20,522
Grigg, D	10,846
Grigsby Construction Ltd	21,626
Grip Clinch Fasteners Ltd	10,139
Gro-Tec Greenhouse Systems Inc	45,560
Grober Contracting Ltd	124,759
Groberman, H	43,736
Groen Blasting Ltd	74,764
Groot Logging Ltd, D	14,996
Gross Logging Ltd, E C	18,829
Grosser Parts (DC) Ltd	15,887
Grover Elliott & Co Ltd	35,925
Grubb & Associates, C	64,408
Grubb & Co, Richard	14,089
Gruhs Bulldozing Ltd	10,109
Grummet Trucking, C	12,872
Guaranty Trust Co of Canada	98,222
Gudeit Contracting Ltd, R	19,697
Gudwer, R	15,730
Guerin Editeur Ltee	11,043
Guest-Morrissey, P	32,871
Guilbault, A	11,680
Guild Yule & Co	109,141
Guinn, Z	21,068
Gulbranson Logging	49,642
Gulbranson, M	60,677
Gulf Canada Resources Inc	214,623
Gulf Islands School District 64	3,256,453
Gulf Islands Water Taxi Ltd	32,007
Gun Lake Contracting Ltd	31,320
Gundys News Supply Ltd	20,839
Gunnarson, J	14,641
Gunoff, R	40,637
Gural, J	23,205
Gurney Contracting Ltd	64,626
Guss Contracting	64,442
Gustafsons Auto Service Ltd	12,783
Gwillim, L	21,000
Gyurkovits, J	13,511
H & H Farms	21,259
H & H Insurance Services Ltd	29,636
H & H Welding Fabricating & Rentals Ltd	525,256
H & J Ready Mix Ltd	26,638
H & L Gradall Service Ltd	77,296
H & P Contracting	19,919
H & R Contracting	52,662
H & R Tire & Battery Services (1959) Ltd	19,236
H & S Contracting	12,342
H & S Drilling & Blasting	14,124
H B Contracting Inc	644,178
H B Custom Firewood	20,060
H D S Equipment Repair	26,733
H E Mining & Excavating	15,085
H J L Trucking	18,156
H J S W Advertising & Marketing	148,000
H M H Gravel Ltd	31,477
H N Engineering Inc	21,275
H S Trucking	19,806
Habart, G	24,989
Hackle, R	64,235
Hadden Trucking Ltd, W	68,400
Hagell, S	20,984
Hagen Logging Ltd, N	17,375
Hagens Enterprises	14,050

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Hagens Travel Service Ltd	27,679
Hager Business Services Ltd	82,362
Hagman & Son Logging Ltd	10,589
Haida Transport Ltd	10,765
Haiku Designs	12,830
Haladner, A	13,200
Halbauer & Co	20,193
Hale Transfer, George	21,097
Hale Trucking, F	55,140
Halendy, R	11,157
Haley Trucking, E D	13,694
Haley, D	31,508
Halfway Ranch Ltd	18,533
Halfyard & Ohyme	48,628
Hall & Co Big Horn Manufacturing	67,510
Hall Associates Inc, G D	47,466
Hall Media Production, Verna	36,348
Hall Moore & Associates	71,026
Hall Pontiac Buick Ltd	19,670
Hall Trucking, R C	40,520
Hall, T J	10,973
Hallin, L	35,838
Hallmark Ford Sales Ltd	57,323
Halls Irrigation	19,477
Halls Tire Store Ltd	21,572
Halvorson, F	23,840
Ham, L	10,651
Hamblin Heavy Hauling Ltd	19,928
Hamblin Industries Ltd	69,763
Hamborg, G & Walske, J & Hounsell, W	22,875
Hames, K	10,013
Hamilton Computer Sales & Rentals	31,015
Hamilton Contracting Ltd, H	36,496
Hamilton Duncan Armstrong & Stewart	38,009
Hamilton Excavating, B W	64,921
Hamilton Ltd, Hugh	533,030
Hamilton Realty Ltd	23,012
Hamilton Trucking Ltd, Jack	137,533
Hamilton Trucking Ltd, R	25,379
Hamilton, C	24,010
Hamilton, L	40,405
Hamilton, R & Boniface, G	13,090
Hamilton, R E	24,245
Hamilton, R L	10,197
Hamiltown Farm	11,860
Hamling Lakes Contracting	62,858
Hammer Enterprises	88,514
Hammond, D F	20,029
Hammond, N	34,004
Hamp & Panas Construction Co Ltd	39,694
Hanah Installation & Machinery Ltd	22,519
Handlen, C	49,998
Handley, D	23,389
Hankin, A B	10,734
Hanks Trucking & Bulldozing	11,545
Hanks, M	11,500
Hannah & Associates, M	38,182
Hannah Peterson & Associates Ltd	10,091
Hannas Services	12,791
Hannigan, H	27,547
Hansen Drilling & Contracting Ltd	43,169
Hansen Holdings Ltd, J H	12,849
Hansen Industrial Tool Supply Ltd	50,693
Hansen Trucking & Contracting Ltd, Ray	98,721
Hansen Trucking Ltd, J K	37,818
Hansen, A P C	12,283
Hanson, J	13,604
Hanson, M	42,912
Hanvelt, R	15,390
Happy Enterprises Ltd	207,143
Harbour Air Ltd	154,793
Harbour Quay Chev-Olds Ltd	22,208
Harcourt Brace Jovanovich Canada Inc	541,499
Harcourt Brace Jovanovich Publications	938,772
Harder & Associates, P A	109,150
Harder Pushor & Co	30,359
Harder, M	26,990
Harding Contracting	10,403
Hardy & Son Contracting Co Ltd, Al	213,337
Hardy Bbt Ltd	62,729
Hardy Sea Farms Ltd	11,500
Hardy Silvicultural Contracting Ltd	54,626
Hardy, K	14,780
Harjim Industrial Services (1985) Ltd	13,395
Harman Wilson & Co	59,781
Harmer & Sons Excavating Ltd	134,405
Haroldson, S	18,018

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Harris Campbell Threlfall Oneill	108,126
Harris Moran Seed Co	11,487
Harris Systems Ltd	150,202
Harris, B	18,299
Harris, B L	14,471
Harris, C	15,796
Harris, C L	22,381
Harris, R	12,510
Harrison Industrial Contracting Ltd	72,199
Harrison, K	39,629
Harrison, R	36,890
Harrison, S	50,524
Harrisons & Crosfield Pacific Ltd	121,447
Harrold Trucking Ltd, G	19,232
Harry, I & Williams Lake Credit Union	64,458
Harry O Contracting Ltd	10,485
Harstad, L	12,409
Harstad, R	11,448
Hart Ltd, George	21,348
Hartland, C	12,987
Hartley, L	10,183
Hartman Auto Supply Ltd	12,449
Harvey & Associates, J P	27,858
Harvey, R B	13,695
Harvey, W	57,419
Hassler, A V	36,969
Hat Lake Logging Ltd	324,506
Hatch Woodlands Ltd	136,782
Hatch, E	12,688
Hatchard Contracting Ltd, R B	28,185
Hathaway Associates Ltd, C Thomas	102,211
Hatler, D F	20,325
Hatter Fahlman & Thompson	14,386
Hauber Trucking, E	45,022
Hauber, A	83,718
Hauber, B	86,051
Hauber, E	122,448
Hauber, R	13,442
Haulmor Sand & Gravel Ltd	22,863
Hauser, J & Reichelt, B	35,341
Hav-Hoe Contracting Ltd	17,567
Havlovic, D	13,483
Hawes, M	10,570
Hawkes Consulting, M S	26,383
Hawkeye Reforestation Ltd	175,390
Hawkins Trucking, P A	22,860
Hawkins, P E	14,543
Hayashi, W	14,895
Hayes Trucking, Bill	11,871
Haylock Brothers Paving Ltd	665,557
Hayward & Associates Ltd, Ian	20,286
Haywards Thomson & Irving	16,701
Hazeldine Press Ltd	478,196
Hazelton, J & Grant, D	24,507
He & Ha Trucking Ltd	55,977
Health Care Diaper Inc	12,554
Hearing Aid Supplies	368,941
Heartwood Joinery	11,490
Heath (Canada) Ltd, D C	2,371,797
Heath/Zenith Computers & Electronics	201,879
Heather Power Tool Ltd	11,526
Hedley Improvement District	12,000
Hedlund Contracting	39,616
Hedlund, R	106,296
Hees, W	150,909
Heffley Contracting Ltd	18,794
Heflin, W J	28,906
Hegyi Refrigeration & Mechanical Ltd	12,052
Heiman & Associates, G A	11,957
Hein Holdings Ltd, Larry L	44,277
Hein Trucking, K	14,473
Heinzelman Paving Ltd	547,630
Helcermanas-Benge Inc	21,470
Helijet Airways	45,439
Helkenberg Trucking, Dave	22,774
Heller Computer Systems	25,190
Helm Transfer	12,475
Helmer Construction Ltd, Max	114,746
Helsley, R	21,950
Helton Industries Ltd	14,560
Hemlock Printers Ltd	1,129,751
Henderson Contracting Ltd	13,657
Henderson Heavy Hauling (1973) Ltd	34,641
Henderson, D	17,483
Hendry, Dr J	17,230
Henke Contracting, Wayne	30,184
Henke, S L	20,775
Henson Bulldozing Ltd	144,498

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Hepper Contracting, R E	39,295
Heppner Trucking, J	24,614
Herchak, R	34,522
Hercules Tire Stores	143,380
Heritage Office Furnishings (Victoria)	820,578
Heritage Office Furnishings Ltd	134,111
Hermann, D R	20,550
Hermsen Construction Ltd	60,172
Herring, W	12,760
Herrington, C W	46,888
Hertz Car & Truck Rentals	259,607
Hertz Truck Rental	24,906
Hesco Holdings Ltd	12,000
Hewat Repairs Ltd, Wilf	28,796
Hewitt Co Ltd, George H, The	74,970
Hewlett-Packard (Canada) Ltd	1,000,879
Heydon, R	27,329
Hi Signs Manufacturing Ltd	25,812
Hi Way Enterprises	40,523
Hi-Gro Silva Nursery Ltd	360,980
Hi-Line Aluminum Welding Ltd	37,023
Hickman & Gook	11,847
Hicks, M	43,000
Higgins Gradall Service Ltd	58,142
High Alpine Contracting Ltd	74,747
High Country Paving Corp	2,310,787
High Grade Contracting Ltd	187,318
High Tree Services Ltd	79,605
High-Line Aviation Ltd	32,292
Highland Electric Ltd	16,922
Highland Helicopters Ltd	2,018,883
Highland Van & Storage Co	13,863
Highlands Irrigation Ltd	16,890
Highrigger Forest Management Co	181,125
Hill Contracting, Lane	37,207
Hill Grading & Contracting Ltd, Don	80,560
Hill Security Van Lines	23,566
Hill, W	10,532
Hillary, W	61,272
Hillbank Gravel Supplies Ltd	20,679
Hillier International Ltd	69,201
Hillside Printing & Quick Copy	21,896
Hilti Canada Ltd	21,382
Hilton Photo Supplies Ltd	20,172
Hilton, B	11,980
Himsworth, C	35,766
Hira, R R	41,559
Hiram Enterprises Ltd	15,055
Hjukstrom Ltd, G	28,229
Hoban Trucking, C	160,922
Hobenshield, D	15,341
Hobson Appraisals Ltd	49,704
Hocks Laboratories	18,258
Hoda Enterprises Ltd	46,880
Hodgins, B	44,557
Hodgson Freightways Ltd	13,892
Hoechst Canada Inc	100,553
Hoefsloot Trucking, A & W	17,925
Hoffmann-La Roche Ltd	76,288
Hogan Myers & Co	18,867
Hogan, D	58,257
Hol, G	10,082
Holbrook Dyson Logging Ltd	17,189
Holding Lumber Co Ltd	108,756
Holdsworth, C J	29,629
Holgate Ltd, Gibb	15,437
Holiday Inn	18,785
Holiday Luggage Inc	51,071
Holland Imports Inc	25,467
Holland, R	12,398
Holley & Sons Trucking, Ltd	12,739
Holley Traffic Control Service, B K	22,148
Holley, B	169,232
Holley, D	25,934
Holleys Trucking	31,421
Hollinger House Ltd	65,229
Hollingshead, W	12,348
Hollman, K	17,311
Holm & Associates, W R	14,000
Holmes Fuel Injection &, Fred Turbocharger Specialists Ltd	25,105
Holmes, H	42,163
Holmes, K	21,418
Holms, E	21,200
Holosko Enterprises, D W	48,978
Holousky Baxter Pietz	12,165
Holt Rinehart & Winston of Canada Ltd	746,912
Holvick, B	32,504
Homathko Logging	13,081
Home Hardware	18,362

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Homers Holdings	17,379
Homesteader Meats Ltd	22,652
Honeyman, R	27,041
Honeymoon Bay Improvement District	172,233
Honeywell Bull Ltd	27,522
Honeywell Ltd	33,736
Hong Kong Bank of Canada	488,408
Hong, W	12,618
Honing, B & Honing, J	59,660
Honing, B	34,030
Honor Honda & R V Sales	10,495
Hooper, D	51,595
Hoover Ltd, Brick	23,328
Hope Charter Services Ltd	25,325
Hope Contracting Ltd, Gerry	51,186
Hope Gravel Supply	142,417
Hope Machine Shop (1981) Ltd	15,729
Hope Princeton Service	18,043
Hope Ready-Mix Ltd	11,716
Hope School District 32	823,613
Hope Septic Tank Service	20,925
Hope, G D	15,811
Hope, W	12,120
Hopkins Trucking, Marty	12,096
Hopper, G R	37,364
Horel & Lakberg Logging Ltd	36,828
Horizon Air (1986) Ltd	151,213
Horizon Exhibits Inc	15,121
Horizon Helicopters Inc	419,132
Horizon Research & Evaluation Affiliates	124,597
Horlyck Construction Ltd	16,863
Horn, J W	19,835
Horning, D	20,850
Horovatin Enterprises	30,714
Horsman & Son Ltd, E B	57,185
Hortech Services	15,118
Horvath, A	10,419
Hoskin Ltd, H	49,588
Hoskin Scientific (Western) Ltd	158,927
Hoskins Ford Sales Ltd	45,139
Hotel Furama Intercontinental	25,708
Hotel Georgia	15,324
Hotel Meridien	19,107
Hotel Vancouver	37,580
Hotvedt Trucking, Reg	67,584
Hotz, Dr P B	19,019
Hough, K	42,524
Houghton Mifflin Canada Ltd	1,773,596
Houghton Software Systems	30,488
Houle Electric Ltd	48,498
Houlind, G	21,016
Hounsell, K	13,500
Hourigan, E	37,320
Hourston Glascraft Ltd	10,400
Houston Co-Operative Marketing Association	11,227
Houston Forest Products Ltd	26,296
Houston Gradall Service	242,538
Houston, G H	43,807
Howard Society of B C, John, The	228,285
Howard, R	49,335
Howarth, G	11,410
Howe Associates Ltd, Thomas	26,604
Howe Sound School District 48	446,479
Howe Trucking, Dave	30,718
Howe, J	83,630
Howell, D	38,946
Hower, H	32,454
Howies Marine Service Ltd	39,916
Hoy Barge Ltd, Doug	11,095
Hoy Trucking, Allen	17,929
Hoyle Industries Ltd	16,992
Hrycun, O	10,448
Hryhirchuk, K	14,500
Hub City Paving Ltd	506,207
Hub Fire Engine & Equipment Ltd	222,773
Hubbard, L	12,579
Hubert, G & Keraiff, K & McCreight, R	25,744
Hudson Bay Construction	25,913
Hudson, J	20,871
Hughes Industrial Training Group, H	11,404
Hughes Tractor Service, Mark	35,974
Hughes Trucking, William	11,109
Hughes-Owens (1985) Inc	167,371
Hughes, C L	38,353
Hughes, Dr T R	12,308
Hughes, W	38,939
Hughson & Co Ltd, W C	75,363
Hugos Esso Service	10,317

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Hull & Sons Contracting Ltd, D	18,000
Hull Trucking, G	65,095
Hull, G	18,742
Huls, D L	27,823
Human Relations Media	41,692
Hume, C	16,150
Hume, D	22,560
Hume, G	14,731
Hummel Contracting Ltd, A	23,243
Humphrey Automotive Ltd	14,264
Humphreys Contracting Ltd, J R	23,638
Humphreys, D	24,492
Hunson, R	35,876
Hunter Co Ltd, John	43,624
Hunter-Dunn Business Services Ltd	15,145
Hunter, D	15,530
Hunter, G	56,999
Hunter, R	40,181
Hurricane Rescue Craft Inc	16,815
Husband, B	75,582
Huscroft Ltd, J H	83,441
Huska Construction Ltd	13,297
Huskie Contracting	11,301
Husky Equipment Ltd	11,937
Husky Oil Marketing Co Ltd	8,615,193
Husky Oil Operations Ltd	1,063,263
Husky Transport Ltd	11,373
Husky-Valley Service	12,220
Huston Electric, Boyd	99,028
Huston Trucking Co Ltd, Gordon	45,637
Husula Highlands Developments Ltd	59,678
Hutchinson Trucking, H	11,696
Hutchinson, S	19,903
Hutton, K E	15,182
Hy-Com Communications Ltd	184,551
Hy-Ho Enterprises	38,108
Hy-Pro Contracting Ltd	70,359
Hyack Air (1981) Ltd	23,385
Hyatt Regency Vancouver	49,338
Hybrid Nurseries Ltd	950,587
Hydramach Overhead Crane Ltd	42,669
Hydro-Tech	19,456
Hylands Chevrolet Oldsmobile Cadillac, M Ltd	14,271
Hyndman, D M	14,428
Hypower Systems Ltd	23,142
Hytest Timber Ltd	24,854
I & C Enterprises Ltd	12,149
I & I Construction Ltd	128,278
I & I Forestry Ltd	26,170
I B M Canada Ltd	6,428,997
I C G Liquid Gas Ltd	282,685
I C N Canada Ltd	65,063
IDA Supply Ltd	16,856
IKE/I & B Holding Co Ltd	15,180
I M W Industries Ltd	85,417
I Med Oxygen Ltd	673,850
I P S Information Processing Services Inc	11,298
I S T Inc	10,609
I T T / R A E Industrial Electronics	286,112
I-Tek Automotive Ltd	17,873
Ibis Products Ltd	355,970
Ice Mountain Service Ltd	188,125
Idaho Norland Corp	224,621
Ideal Cement Co Ltd	11,682
Identicard Ltd	445,092
Ignas Contracting	115,726
Ikea Ltd	10,173
Ilford Photo Canada Ltd	27,952
Illidge Drilling & Contracting Ltd	24,551
Imperial Casket (B C) Ltd	15,226
Imperial Courier	75,001
Imperial Oil Ltd	14,716,463
Imperial Parking Ltd	37,602
Imperial Paving Ltd	4,232,270
In Ex Coating	19,474
Independent Bulldozing Ltd	74,193
Independent Diesel Sales Ltd	10,713
Independent Industrial Supply	12,124
Independent Industrial Supply (Terrace) Ltd	28,833
Independent Petroleum Association of Canada	10,000
Index Technology Corp	42,563
Individual Micro Systems	15,720
Indora Industries (1985) Ltd	41,977
Industrial Drillers Ltd	10,775
Industrial Engines Ltd	53,408
Industrial Equipment Co Ltd	58,397
Industrial Forest Management Corp	318,957
Industrial Forestry Service Ltd	1,827,110
Industrial Plastics (1975) Ltd	10,061
Industrial Reproductions Ltd	74,827
Industrial Scales Ltd	17,747
Industrial Wire & Iron Works Ltd	28,764
Info Globe	14,442
Informat Services Inc	49,653
Information Services Vancouver Society	11,111
Infrascan Inc	52,462
Ingram & Bell Medical	308,743
Ingram & Bell Scientific	34,540
Ingram, W	12,450
Inland Aggregates Ltd	88,458
Inland Alcare Inc	27,415
Inland Auto Centre Ltd	10,685
Inland Contracting Ltd	2,822,116
Inland Kenworth	17,931
Inland Natural Gas Co Ltd	201,898
Inland Security Ltd	63,140
Inland Spring & Axle Ltd	10,172
Inland Timber Management Ltd	85,738
Inn At the Water Resort Ltd, The	12,723
Innotech Aviation Ltd	417,294
Innova Envelope	490,638
Innovative Office Systems Corp	48,576
Inors Contracting	15,424
Inselberg, A	35,557
Instabox Vancouver Ltd	22,609
Instant Road Repair	181,408
Institut Armand-Frappier	449,315
Institute of Chartered Accountants of B C	21,660
Instrument Service Laboratories Ltd	15,521
Insurance Corp of B C	2,519,077
Intata Logging Ltd	58,358
Intec Inoventures Inc	43,000
Integrate Creative Services Ltd	87,549
Integrated D P Supplies Ltd	106,651
Integrated Health Systems Inc	11,173
Integrated Silviculture Services Ltd	342,055
Intelicom Systems Ltd	14,618
Intelsoft Service Ltd	59,547
Intensive Forest Management Services Ltd	13,978
Inter City Papers Ltd	27,588
Inter Image Inc	200,000
Inter-Image Advertising Inc	30,465
Interact Consultants Ltd	53,818
Interag Group	27,155
Intercontinental Packers Ltd	19,063
Interest On Intestate Estates	100,725
Interest On the Public Debt	520,975,313
Interest Paid On Revenue Rebates	1,155,223
Intergraph Systems Ltd	1,424,356
Interior Armoured Escort Co Ltd	14,450
Interior Commercial Sales & Service	21,842
Interior Electronics Ltd	13,315
Interior Fibreglass Ltd	21,884
Interior Gradall Ltd	199,889
Interior Honda Cycle	25,962
Interior Motorcycles	20,915
Interior News, The	11,990
Interior Reforestation Co Ltd	174,802
Interior Reporting Services Ltd	48,212
Interior Security Patrols	33,083
Interior Spring Co Ltd	25,200
Interior Trucking	15,543
Interior Warehousing Ltd	13,115
Interior Water Wells Ltd	35,412
Interland Contractors Ltd	22,527
International Environmental Monitor Ltd	10,400
International Forest Products Ltd	219,559
International Geosystems (H K) Ltd	22,800
International Hearing Aids (1972) Ltd	37,184
International Label Co Ltd	174,720
International Medication Systems of Canada Ltd	50,168
International Paints Canada Ltd	21,402
International Remote Sensing Surveys Ltd	12,324
International Road Dynamics Inc	63,982
International Tele-Film Enterprises	53,800
Interprovincial Traffic Services Ltd	464,443
Intersoft Resources Ltd	46,375
Interview Expenses	113,422
Invector Consultants Inc	13,114
Inventec Forestry Consulting	41,602
Invictus Management Ltd	127,901
Inwood Trucking Ltd	66,847
Iris Communications Inc	19,500
Irving, M	113,970
Irwin Publishing Inc	95,847
Isaacson, W	124,897
Isaak, M	10,844
Island Asphalt Ltd	807,890
Island Blue Print Co Ltd	205,800
Island Bobcat Services	12,250
Island Bookkeeping Services Ltd	10,479
Island Business Forms Ltd	128,365
Island Eagle Publications	20,800
Island Green Forestry Services Ltd	460,420
Island Medical Oxygen Ltd	38,694
Island Office Equipment Ltd	17,391
Island Publishers Ltd	55,079
Island Transparency Service	13,477
Island Welding Supplies Ltd	30,240
Issues Management Inc	41,415
Itec Industrial Training Centre	36,618
Ivancic, E	38,457
Ivanhoe & Loader Service	85,094
Ivanhoe Gradall Service	129,230
Ivanisko, G	27,835
Iwasaki, C	35,088
J & B Excavating Co	15,074
J & C Enterprises	19,316
J & C Equipment Ltd	16,198
J & C Lawn & Tree Ltd	10,505
J & D Construction Ltd	333,046
J & E Automotive Services	10,076
J & H Trucking (1984) Ltd	13,520
J & J Gradall Services Ltd	70,082
J & J Metal Works Ltd	32,318
J & K Products Ltd	211,819
J & L Meats Co Ltd	236,693
J & L Moving & Storage	67,064
J & M Auto	18,656
J & P Gas Service Ltd	30,726
J & R Excavating	56,989
J B C Office Services	25,585
J B Enterprises Ltd	15,383
J B Marketing of Canada	30,200
J E Equipment Rentals Ltd	18,953
J F L Industry	10,115
J I Bulldozing Ltd	60,974
J J Holdings	13,424
JKS Boyles international Inc	127,040
J M C Forest Maintenance Ltd	64,881
J M G Logging Ltd	18,722
J M J Holdings Inc	41,410
J M Service Trucking	58,744
J P B Leasing Ltd	18,001
J P Trucking	56,512
J R Bulldozing Ltd	11,413
J R G Logging	41,333
J R Truck Rentals Ltd	15,105
J R Yard & Lawn	19,731
J S Cataloguing & Information Ltd	27,973
J S Trucking	24,458
J T H Laser Impressions	11,140
J T S Micro Consulting Ltd	18,550
J W D Marketing Ltd	72,129
J W Sporta Ltd	201,700
Jackman Contracting, Cliff	54,071
Jackson & Associates Ltd, W S	12,600
Jackson Brothers Logging Co Ltd	26,251
Jackson Ltd, G N	21,627
Jackson, A	23,251
Jackson, B	28,213
Jackson, R	11,866
Jacksons Welding 1981 Ltd	21,652
Jacobs Bros Machine Works Ltd	40,291
Jacobsen Pontiac Buick Ltd	90,938
Jacobson Ford-Mercury Sales Ltd	31,008
Jaemar Construction Co Ltd	6,198,756
Jaffray Logging	10,600
Jago Enterprises Ltd	124,693
Jago Trucking, Greg	58,398
Jago, E	12,296
Jake & Jay Holdings Ltd	10,121
Jakes Trucking	40,860
Jakubowski Contracting Ltd	133,747
James Bay Service Station	20,542
James Ltd, A E	78,516
James Riggin, Jesse	10,913
James Rudolph & Associates Ltd	10,033
James Sand & Gravel	10,818
James Western Star Pacific Ltd	40,599
James, N	15,858
Jamieson, R	11,750
Jamieson, S R	24,663
Janco Electric Ltd	21,113
Janistar Finishing & Heating	10,663

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Janox Fluid Power Ltd	12,393
Jansma Reforestation	159,444
Janzen Logging Ltd, I	411,980
Janzen, M	120,262
Japan Camera Centre	23,727
Japanese Community Volunteers Association	13,065
Jaques, R	14,794
Jardine, J W	104,754
Jawl, M	17,937
Jay Way Consulting	34,007
Jay-Ray Enterprises Ltd	38,330
Jeck Bros Logging	26,884
Jeck, C	45,043
Jeckway Landscaping (83) Ltd	15,613
Jefferys, E	21,145
Jelco Supplies Ltd	13,761
Jem Productions Ltd	110,678
Jenkins Bulldozing Ltd, Don	20,019
Jenner Chevrolet Oldsmobile Ltd	111,418
Jennings Gardening	44,296
Jennison, S	26,971
Jensen Custom Grading Ltd	48,114
Jensen, P	12,563
Jensorter Ltd	10,613
Jenvey Distributors Ltd	15,443
Jenvey, S	19,730
Jeppesen, M	10,622
Jerrys Revelstoke Service Ltd	40,977
Jessiman Consulting Inc, Ian L	151,838
Jetwest Business Charters Ltd	328,869
Jian Enterprises Ltd	13,589
Jims Auto Towing	29,067
Jims Contracting	136,023
Jocks Blasting & Son Ltd	42,825
Joes Glass Shop Ltd	26,998
Johal Trucking Ltd, Paul	39,250
Johal Trucking, Bobby	43,864
Johel Bros Contracting Ltd	95,927
Johnny, R	24,988
Johnnys Welding Ltd	10,111
Johns & Associates, R L	16,462
Johns Contracting 1982 Ltd	10,772
Johns Scientific Inc	138,389
Johns Southward Glazier & Walton	18,099
Johns, H C	39,697
Johnsen Landscaping Ltd	206,740
Johnson & Johnson Inc	142,712
Johnson Associates Logging Ltd	17,850
Johnson Construction Ltd, E M	37,148
Johnson Recycling International Inc	346,629
Johnson, A	27,998
Johnson, D	14,844
Johnson, G	36,376
Johnson, R	20,244
Johnson, S	40,411
Johnsons Automotive Repair Centre, Al	11,413
Johnston Gradall Ltd, T M	16,518
Johnston Ltd, G L	12,204
Johnston Terminals & Storage Ltd	15,252
Johnston Transportation Systems	63,484
Johnston, D	21,474
Johnston, J	17,655
Johnstone & Co in Trust	79,376
Johnstone, P L	44,848
Jones & Associates Ltd, C E	28,803
Jones & Easton	12,472
Jones & Fairweather	14,494
Jones Box & Label Co Ltd	60,477
Jones Gradall Rentals, E O	29,455
Jones Leisure Products Ltd	199,075
Jones Trucking Ltd, J M	120,502
Jones, A	51,744
Jones, P	25,803
Jones, S	13,967
Jongbloets, A	10,682
Jordan & Gall	359,152
Jorgens Danish Agencies Ltd	13,500
Jorgensen Contracting Co Ltd, Frank	96,393
Jorgenson, A E	113,146
Joss Contracting Ltd, W D	10,365
Journal of Commerce	73,522
Joy Logging Ltd	28,695
Juan Air (1979) Ltd	11,676
Juan De Fuca Environmental Consultants	37,989
Jubilee Plymouth Chrysler Ltd	504,657
Jubilee Texaco Service	26,015
Judd Trucking, Brent	35,464
Jurors Payments	851,179
Justice Electronic Monitoring Systems Ltd & Bi Inc	59,390

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Justice Institute of B C	1,910,053
K & C Silviculture Farms Ltd	796,350
K & H Logging Ltd	12,031
K & K Chevron	28,446
K & K Sealcoating	11,028
K & L Enterprises	118,252
K & L Hauling Ltd	22,701
K & M Trucking Ltd	17,321
K & N Fencing	15,931
K & R Welders & Fabricators Ltd	11,533
K & W Trucking	15,790
K C Consulting	33,641
K D M Forest Services Ltd	48,660
K E M E M Contracting	23,279
K M Systems Consulting	21,856
K R C Industrial Diamond Ltd	15,360
K R Excavating	11,869
K V Redi Mix	17,503
K-Dax Holdings Ltd	260,855
Kaien Ford Sales Ltd	28,500
Kainelle Enterprises Co Ltd	107,434
Kaiser Custom Homes	10,966
Kajan Contracting Ltd	22,194
Kal Engineering Ltd	10,269
Kal Tire	442,471
Kalesnikoff Lumber Co Ltd	16,336
Kallahin Expeditions Ltd	15,961
Kalmakoff, F	10,538
Kalum Tire Service Ltd	18,294
Kaman Bearing & Supply Ltd	53,254
Kambee	156,600
Kambee Enterprises Ltd	243,920
Kamco Installations Ltd	64,262
Kamloops Air Services Ltd	74,433
Kamloops Camera House Ltd	14,127
Kamloops Communications (1983) Ltd	91,638
Kamloops Daily News, The	21,922
Kamloops Fuel Injection Ltd	18,330
Kamloops Lincoln Mercury Sales Ltd	30,522
Kamloops School District 24	1,512,812
Kamloops Travel Centre	18,039
Kamloops Western Wood Products Ltd	292,581
Kamm, E & MacDonald, L	31,075
Kamtrac Sales Ltd	19,006
Kane Ltd, Murray	10,349
Karlsson, I	11,466
Karo	26,532
Karran, K	15,148
Kaser, K	12,135
Kasum Tractor Ltd	65,510
Katchmar Construction (1982) Ltd	38,941
Katchmar Enterprises Inc	134,565
Katchuik, L	20,736
Kats Lowbed Service Ltd	14,652
Kay Jay Enterprises	13,669
Kayway Salt	118,324
Kedo Contracting Ltd	16,217
Keefer Laundry Ltd	1,937,311
Keehn Trucking, Ron	14,592
Keemar Holdings	16,766
Keenlyside, H S	24,306
Keis Trucking Ltd	56,119
Keith & Co Transport Ltd	18,652
Kelleher, S F D	21,430
Kellerhals Engineering Services Ltd	32,827
Kellers Garage Ltd	84,589
Kelly & Son Trucking Ltd, R	10,512
Kelly Douglas & Co Ltd	1,131,452
Kelly Mountain Contracting	13,767
Kelly Services Ltd	767,458
Kelly Trucking, Don	26,258
Kelly, V	70,879
Kelowna Daily Courier	12,776
Kelowna Economic Recovery & Employment Association	111,325
Kelowna Flightcraft Air Charter Ltd	16,225
Kelowna General Hospital	12,867
Kelowna Plymouth Chrysler Ltd	29,077
Kelowna Ready-Mix Inc	10,614
Kelpin, D M	15,579
Kelsall Brown & Associates Inc	28,617
Kelt, G S	68,034
Kelwen Services Ltd	52,479
Kem Mfg Canada	29,402
Kemp Concrete Products	101,409
Kendall & Sons, D	17,577
Kendall Canada	258,511
Kendall Trucking, Joe	29,350
Kendall, E	10,682

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Kendall, J	27,971
Kenis, M	30,035
Kennametal Ltd	291,803
Kennedy & Jensen	33,543
Kennedy Contracting	11,842
Kennedy Travel Service Ltd	85,234
Kennedy, D	51,597
Kennedy, M	293,029
Kenny, S	42,857
Kenoras, N	12,857
Kens Custom Grading Ltd	103,388
Kens Marine	13,436
Kens Trucking Ltd	11,322
Kensington Ford Sales Ltd	19,227
Kent & Associates Ltd, H D	18,000
Kent Agencies Ltd	13,766
Kent Janitor & Maintenance	41,805
Kent-MacPherson Appraisals	30,516
Kent, H	25,718
Kentron Construction Ltd	508,004
Kenyon Construction Ltd	163,717
Kenzie & Associates, J	11,314
Ker Priestman & Associates Ltd	48,685
Kerekes, T	20,150
Keremeos School District 16	279,792
Kerfoot, J B & Kerfoot, B E	15,042
Kerik Holdings Ltd	74,096
Kerkhoff Construction Group Ltd	48,800
Kern Chevrolet Oldsmobile Ltd	35,041
Kerr Construction Ltd	24,000
Kerr, Dr C G	10,456
Kerr, W	144,999
Kerrisdale Cameras Ltd	132,562
Kershaw & Son General Store, H	13,275
Kettle Valley School District 13	473,615
Kevlon Construction Co Ltd	19,289
Key Colour Photo Lab Ltd	100,423
Key Computer Ltd	72,773
Key Pacific Publishers Co Ltd	163,102
Keystone Bio-Research	185,638
Keystone Business Forms Ltd	1,338,628
Keystone Supplies Co	167,576
Kiesenwetter & Sons, T	15,119
Kildonan Enterprises	60,744
Killam Whitelaw & Twining in Trust	279,625
Kimberley School District 3	487,684
Kimmur Forestry Consultants Ltd	609,576
Kinetic Inc	22,881
King Backhoe	37,815
King Bros Ltd	204,165
King Logging Ltd, A S	87,974
King, K	17,700
King, L	35,215
Kingfisher Sawmills Ltd	22,378
Kingston Construction Ltd	23,128
Kinnear, W	19,394
Kinsey & Co	10,010
Kinzie, J	61,884
Kirkham Silviculture Ltd	344,005
Kirkness, D	13,423
Kish Equipment Ltd	126,847
Kishigweb, L	21,056
Kistritz Consultants Ltd, R U	17,041
Kitimat School District 80	56,524
Kitimat-Stikine Regional Hospital District	181,378
Kits Bulldozing	23,735
Kitt Contracting, John	73,866
Kitt, J	51,093
Kitwanga Lumber Co Ltd	24,760
Kiwi Productions	13,408
Klahanie Air Ltd	12,208
Kledo Construction Ltd	48,793
Kleena Kleene Trucking	70,636
Kleinschmeidt, E B	51,808
Klohn Leonoff Ltd	192,763
Knappett Construction Ltd	69,802
Knelson Contracing, L & J	17,464
Knight & Co Ltd, L	233,263
Knighthill Automotive Ltd	118,190
Knock, J	41,961
Knopp, W	27,656
Knowledge Network of the West Communications Authority	94,984
Knutsons Industrial First Aid Services Ltd	13,172
Kobys Plant Maintenance	20,712
Koch Materials Co	1,191,809
Kockx, R F	29,890
Kodak Canada Inc	1,601,174
Kodilas Home Centre Inc	12,198
Koenig, H	18,369

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Kokanee Chevron Service	10,258
Kokanee Gradalls Inc	116,499
Koksilah Reforestation Ltd	42,678
Kolida Logging	76,851
Kolinar Corp	11,330
Komac Services Ltd	12,600
Kon Kast Products Ltd	507,163
Kona Plumbing & Heating Ltd	14,111
Koning, J	50,345
Konopad, J	40,514
Kootenay Advertiser Ltd	13,380
Kootenay Boundary Regional Hospital District	218,332
Kootenay Christmas Tree Association	88,855
Kootenay Communications Ltd	21,181
Kootenay Fuel Injection Inc	14,614
Kootenay Gradall Service Ltd	241,289
Kootenay Lake District Hospital	11,655
Kootenay Livestock Association	17,911
Kootenay Painting Co Ltd	10,000
Kootenay Pumping Systems Ltd	30,915
Kootenay Resources Inventories Ltd	58,381
Kootenay Savings Credit Union (Cedar)	12,168
Kootenay Tractor & Supply Ltd	53,316
Kopetski Ltd, Joe	206,526
Kopetski, M	52,017
Koppers International Canada Ltd	1,358,298
Kornelson, R	27,550
Korobanik, T	17,296
Korpack Cement Products Co Ltd	24,051
Kortegaard, P A	23,024
Kosciuw, R	100,449
Kotcho Lake Logging Ltd	255,986
Kowals Vernon Esso, Al	14,367
Kozlow Lattieff Educational Consultants Inc	56,906
Kozuchar, R	42,154
Krachkowski Contracting Ltd, Bill	49,780
Kraft, P	24,811
Kratzmann, A	122,706
Kraus Construction, Rudy	144,275
Krause Logging Ltd, W	49,916
Krause, H	12,255
Krentz, R W	14,300
Kristensen, K	10,434
Kroeker Construction Ltd	13,825
Krofta Moving & Storage Ltd	13,699
Krogstad, R	14,859
Kropp Trucking, Marvin	14,080
Kryklywyj, P	22,032
Kryski Bros Contracting Co Ltd	35,714
Krywaniuk, L	15,484
Kuhl, V	26,480
Kusawa Contracting Ltd	220,368
Kutenai Nature Investigations Ltd	108,685
Kuzma, O S	67,067
Kwasnicki Trucking, Carl J	26,589
L & A Equipment Ltd	151,014
L & H Trucking	88,339
L & L Enterprises Ltd	14,383
L & L Grading	21,519
L & M Contracting	67,150
L & R Communications Western	21,399
L & R Cyprus Trucking Ltd	35,520
L & S Security Services	13,299
L & S Timber & Mining Services Ltd	34,161
L & T Loading Ltd	12,763
L B Humantechs	39,908
L B Paving Ltd	447,395
L E J International Trucks Ltd	175,442
L G L Ltd	19,896
L G Repairs	11,207
L G S Data Processing Consultants Inc	96,570
L H B Construction	75,059
L L Grading	43,535
L'Bar Products Inc	11,216
La Residence	10,575
Labelle, G	10,111
Labelmakers West	14,986
Laboratory Physicians Associates	14,320
Laborie Surgical Ltd, R	35,572
Lachance, A	21,271
Ladds Contracting	14,620
Ladner Downs	172,622
Ladysmith & District Credit Union	19,863
Lafrentz Road Services Ltd	13,552
Laidlaw Waste Systems	31,105
Laing & McCulloch Forest Management Services	125,176

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Laird Construction Ltd, W H	39,365
Lajoie, R	21,579
Lake Auto Service Ltd	14,895
Lake City Esso	10,111
Lake City Ford Sales Ltd	484,393
Lake Cowichan School District 66	625,433
Lake Excavating Ltd	39,860
Lakeland Mills Ltd	201,540
Lakeman Construction	66,076
Lakes District Air Services Ltd	85,886
Lakes District News	10,675
Lakeshaw Holdings Ltd	11,169
Lakeside Logging	14,950
Lakeview Holdings Ltd	129,661
Lakewood Systems Ltd	20,370
Lakewoods Forest Consulting	23,774
Lallier, M	13,471
Land Sense Ltd	52,265
Lando & Co in Trust	15,955
Lane Enterprises Ltd	113,789
Lang, J	23,262
Langford Fire Protection District	358,382
Langford, L	33,355
Langley Freight Lines Ltd	143,570
Langley School District 35	27,819
Langley Water Wells Ltd	31,868
Langley, J	11,965
Langton Trucking Ltd, Glen	43,822
Langton Trucking, C	51,920
Lanpar Technologies Inc	255,196
Lansdowne Junior Secondary School	22,739
Lanstar Textiles Ltd	23,682
Lar Bar Enterprises Ltd	16,099
Larkspur Biological Consultants	27,522
Larrys Heavy Hauling (1984) Ltd	31,579
Larrys Top Soil Sand & Gravel	10,546
Larsen Management Services Inc	55,045
Larsen, Dr A A	33,677
Larson Associates, Gerry	27,265
Larson Inc, Dalton L	60,182
Lasage Trucking Ltd, John	14,917
Laser Publications Canada Ltd	31,340
Lasser, B	13,037
Later Chemicals Ltd	11,989
Latham Contracting Ltd, R B M	33,395
Latimer Ltd, Glenn	10,118
Latreille, R	12,415
Laturnus, K	81,030
Laughlin, A	14,462
Laurel Point Inn	15,049
Lavalley, J	12,439
Lavasseur, A	11,898
Lavergne, J	10,085
Lavigne, M	12,224
Law Society of B C, The	130,703
Lawrence & Shaw	36,843
Lawrence Contracting Ltd, B	30,309
Lawrence Trucking Ltd, Don	25,771
Lawrence-Campbell, R	33,099
Lawson & Associates, J	38,367
Lawson Business Forms B C	102,757
Lawson Lundell Lawson & McIntosh	145,734
Lawson Oates Chrysler Ltd	16,822
Lawson Travel, P	59,358
Layfield Plastics (1978) Ltd	57,699
Layton, D	19,828
Lazar, C D	24,543
Lazare Cohen Fisher & Gibson	46,772
Le Noury, R	37,632
Lea & Consultants Ltd, N D	605,040
Lea Fencing, Art	42,980
Leach & Co, H A	26,500
Learning Disabilities Association of B C	25,000
Leary, A & Leary, S	14,064
Lease Creek Contracting	14,471
Lease Underwriting Corp of Canada	22,833
Leavoy Excavating Ltd	81,893
Leblanc Bros Logging Co Ltd	12,305
Leblanc Excavating Ltd	48,342
Lebrun Repair & Enterprises Ltd	78,062
Lecleir Bros Contracting Ltd	39,045
Leco Instruments Ltd	115,603
Ledcor Construction Ltd	246,635
Ledcor Industries Ltd	8,715,154
Lee Creek Holdings Ltd	40,352
Lee Ltd, D L	13,437
Lee Motors Ltd, G S	19,529
Lee, M A	17,466
Lee, S	12,298
Lees Design & Construction Services, G	32,165

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Lees, J W	37,565
Leeson, L	19,532
Lefeaux-Valentine, W A	22,486
Legal Services Society	768,049
Legallant, D	17,500
Legger, W	13,860
Lehmans Moving Ltd	10,654
Lehuquet, Dr J R	12,605
Leigh, L A	14,850
Leighland, P	22,832
Leighton & Associates Ltd, Bob	112,488
Leighton Contracting Ltd, H	14,005
Leko Pre Cast Ltd	11,482
Len Logging Ltd	23,907
Lenard Enterprises Ltd	126,613
Lenbrook Industries Ltd	11,056
Lenko Communications Inc	36,000
Lens & Shutter Cameras Ltd	158,105
Lens & Shutter Industrial Sales	13,683
Lens Lift Truck Delivery Ltd	15,285
Lens Trailer Towing Ltd	27,991
Lenville Trucking, R	11,125
Leone & Leone Ltd	93,680
Leq Measurements Ltd	13,406
Lereverend, K	27,626
Les Gradall Service Ltd	113,644
Lesberg, T	20,483
Leskiw, Dr R J	10,251
Leslie Wright & Rolfe Ltd	644,322
Lesniak, A	24,399
Lester B Pearson College of the Pacific	34,725
Letendre, J	11,845
Lethbridge Iron Works Co Ltd	53,228
Levelton & Associates Ltd, B H	37,079
Levenson, R J	28,940
Levesque Construction Ltd	11,576
Levick Enterprises Ltd	62,366
Levitt-Safety Ltd	47,807
Levitz, M	23,917
Lewis Contracting, Reg	40,428
Lewis Production Services	55,025
Lewis, K	22,023
Lewis, T	40,213
Lheureux Logging Ltd, L	14,170
Lheureux Trucking, A	126,849
Li-Cor Ltd	34,065
Libby Moss & Beirne	28,323
Liddicoat Contracting & Construction Ltd	84,864
Lids Reforestation	107,105
Lieber, M	20,863
Lifetimer Boats	49,379
Lightning Location & Protection Inc	179,875
Lignum Ltd	12,107
Likely Reforestation Ltd	186,826
Lillico, H	51,881
Lillooet School District 29	409,436
Lilly Canada Inc, Eli	141,574
Lilydale Co-Operative Ltd	16,586
Lilydale Poultry Sales	37,855
Limnotek Research & Development Inc	101,342
Lind Logging, Jim	22,067
Lind Trucking Ltd, J W	26,167
Lindsay, F & Lindsay, M	91,853
Lindsay Kenney in Trust	77,040
Lindsay, H	21,075
Lindsays Cartage & Storage (1973) Ltd	90,662
Lindsays Office Supplies & Furnishings	12,132
Lindustrielle-Services Techniques Inc	31,140
Lindwest Holdings Ltd	22,149
Lineham Logging Ltd	22,367
Lines, D	48,914
Linetech Equipment Inc	25,972
Linguanti, F	22,473
Linotype Canada	12,731
Lions Gate Hospital	21,278
Lippert, O	53,369
Lis Equipment & Tool Rentals Ltd	26,078
Lisk, L	26,175
Lister & Associates Ltd, D B	173,816
Lister, D A	49,422
Liston Trucking Ltd	25,940
Litke Construction, Fred	20,010
Little Diesel Construction Ltd	28,792
Little Giant Tree Planters Ltd	202,399
Little Mountain Secretarial Service	13,900
Little Oliver Contracting Ltd	47,856

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Little Pine Logging Ltd	12,490
Little River Excavating Ltd	65,546
Little Rock Contracting	26,062
Lloyd Insurance Services	11,874
Lloyd, D	29,798
Lloyd, J	38,315
Lloyds World Travel Service of Canada Ltd	17,974
Loach Hobbs & Kyler	21,568
Lobe Contracting Ltd, E	150,860
Lobol Enterprises Ltd	302,280
Lockhart Holdings Ltd	26,998
Lockhart Risk Management Ltd	16,236
Lockhart, J	19,025
Lockyer, R	13,122
Lodge Contracting Ltd	72,978
Lodi Lake Contracting	59,600
Loeppky Welding, Glen	21,767
Loewen Enterprises, D	153,130
Logan Contracting, Roger	28,480
Logiquest Inc	20,087
Loki Log Builders	36,915
Loma Lumber & Hardware Ltd	19,110
Lombard Concrete Pipe Ltd	11,252
Lombard Pre-Cast Inc	63,303
Lomett Contracting Ltd	82,393
London Drugs Ltd	199,388
Lone Fir Custom Cat Work	28,975
Lone Star Consulting Services	10,557
Lone Star Excavating	64,795
Long Trucking Ltd	96,929
Longbottom, R	14,376
Loomis Armoured Car Service Ltd	112,166
Loomis Courier Service Ltd	1,342,532
Loomis International	286,189
Lor Ken Enterprises	41,546
Lor-Wes Contracting Ltd	23,102
Lorans Welding Ltd	32,298
Lorax Forestry Ltd	571,284
Lorbre Bush Systems	51,787
Lord, G	65,610
Lordco Parts Ltd	62,945
Lorean Enterprises Inc	345,871
Loss Creek Logging Ltd	11,664
Lotek Engineering Inc	53,153
Lott Logging, R S	49,760
Lottery Fund Special Account transfer to Budget Stabilization Fund	25,528,582
Lotus Development Corp	34,386
Lougheed Texaco	17,334
Louie Co Ltd, H Y	55,483
Louis, S	37,940
Love, M J	20,483
Loverin, D	11,147
Lovick Productions, Josanna B	158,132
Low Tide Enterprises	18,253
Low, C	20,232
Lowe Excavating, Stan	56,533
Lower Mainland Concrete Ltd	728,453
Lower Nicola Backhoe Service	10,239
Lower Nicola Machine Works Ltd	11,279
Lowery Trucking, D H	27,173
Lowkella Services Ltd	13,521
Loxton Treeplanting Co Ltd	65,628
Lucas Industries Canada Ltd	90,772
Lucas, B	26,670
Luchenko, M	48,685
Lucky Dollar Food Stores	26,769
Luinenburg, O	11,595
Lum, S	20,000
Lumberland	31,653
Lund, B	16,895
Lundstrom Welding, H	10,371
Lundstrom, H	19,088
Lundy, D	16,600
Luscombe Welding	18,263
Luteyn & Sons Disposal Service Ltd, C	25,815
Lutz-1/2 Way Ranch, Monty	47,835
Lutz, M	33,622
Lychak Bros Trucking	12,905
Lyda Holdings Ltd	16,566
Lyman Tubeco	13,990
Lymar Lumber Sales	25,941
Lynch, J M	15,971
Lyned Motor Sports	10,233
Lynmar Lumber Sales	54,593
Lynx Brand Fence Products Ltd	107,543
Lynx Creek Contracting	49,410
Lynx Security Inc	67,288
Lyon Trucking Service, A M	22,028
Lyon, B	27,878
Lytwyn, J R	16,568
M & K Demolition & Dragline Ltd	15,800
M & L Testing Equipment Co Ltd	82,589
M & M Backhoe	37,313
M & M Falling Contracting Ltd	26,093
M & M Janitorial Services Ltd	43,997
M & N Excavating Ltd	13,173
M & R Enterprises	16,154
M & T Fabricators Ltd	565,245
M A G Consulting Corp	54,590
M A P Construction Ltd	141,463
M B Contracting	13,119
M B M Contracting Ltd	178,904
M B S-L L B Modular Bridge Systems	48,915
M C S Micro Computer Services	31,988
M D A Marine Design Associates Ltd	23,797
M D O Builders Ltd	27,101
M D S Enterprises Ltd	25,200
M L A Constituency Expenses	2,182,818
M L A Superannuation Fund	704,994
M L C Construction Ltd	366,498
M L T Services	14,416
M N C Management Consulting	29,525
M P Trucking	11,407
M R O Rv Services	38,415
M S A Canada Inc	35,549
M S A Moving & Storage Ltd	16,982
M/T Parts Ltd	29,017
Maag, F	123,843
Maas Bros Construction	13,543
Maat & Associates, R	19,252
Mac & Mac Industrial Services Ltd	19,487
Mac Signs Ltd	10,417
MacArthur, T	51,097
MacAulay Trucking Ltd	60,647
MacCaferri Gabions of Canada Ltd	27,021
MacCosham Van Lines Ltd	146,556
MacDonald & Co	14,997
MacDonald Dettwiler & Associates	33,306
MacDonald Library Services Ltd, Ian	28,315
MacDonald Shier	25,701
MacDonald, P	12,525
MacDonald, R	67,015
MacDonalds Custom Grading Ltd	60,858
MacDonalds Prescriptions	74,534
Macer Holding Ltd	11,800
Machin, A W	27,077
MacInnis Bigg Associates	18,297
MacIntosh, R M	73,310
MacIsaac Clark & Co	20,234
MacIver, J	29,002
Mack, S	21,589
MacKay Contracting, J	19,780
MacKay Logging Ltd	49,737
MacKay, D	20,687
MacKenzie & Feimann Ltd	1,595,958
MacKenzie Esso Service 1986	19,370
MacKenzie Sandblasting & Painting Ltd	57,636
MacKenzie, G	12,371
MacKenzie, J	14,730
MacKenzie, K	53,663
MacKin Mailey Advertising Ltd	348,963
MacKin, J	24,725
MacKinley, D	15,900
MacKinnon & Sons Trucking	48,808
MacKinnon, R	16,000
MacKoff, S	15,350
MacLachlan, T H	34,501
MacLaren Plansearch Corp	15,798
MacLennan, W	28,925
MacLeod Thorson	25,736
MacLeods	29,436
MacMillan Bathurst Inc	277,844
MacMillan Bloedel Ltd	1,980,009
MacMillan Bloedel Packaging Ltd	135,152
MacMillan, B J	44,628
MacMinn, E G	6,076
MacNab, A	16,441
MacNair Trucking, L	69,723
MacNamee, T	32,194
MacNeill Library Service	40,054
MacPherson Brown (1983) Ltd	29,698
MacQueens Holdings Ltd	24,552
MacQueens Service (1983) Ltd	36,122
Macs Auto Parts Ltd	17,667
MacTavish, M	14,458
Maddocks & Associates, Nora M	68,376
Maddocks Construction Ltd	25,332
Mader Maintenance & Development	56,939
Madigan, S	86,077
Magic Construction Co Ltd	46,519
Magic Lantern (East) Ltd	185,817
Maglio Building Centre	29,196
Magnun Logging Contracting Ltd	10,733
Magwood, D	18,650
Mah, A	12,756
Mah, S	12,040
Mahoney Trucking Ltd, Bill	19,369
Mahovlich, M	10,130
Maidens, J	47,807
Maier McLeod & Bowen	13,858
Mail-O'Matic Services Ltd	13,867
Maillot, G	10,600
Main Nurseries	22,542
Main, C	21,188
Main, H	17,336
Mainland Ford Equipment Sales Ltd	15,599
Mainland Magazine Service	193,383
Mainland Sand & Gravel	14,042
Mainline Plumbing & Heating	10,052
Mainstreet Designers	15,153
Mair Janowsky Blair	162,747
Maison De La Presse Internationale	13,074
Makar, M	10,220
Malach Gardening, Peter	36,012
Malaspina College	55,210
Malatest & Associates Ltd, R A	100,172
Malkin & Pinton Industrial Supplies	212,106
Mallard Construction Co Ltd	10,488
Mallard, D	17,489
Maloney Pontiac Buick Cadillac G M C Truck	12,767
Mammal Pest Management Ltd	58,306
Manageering Associates	80,145
Management Resources	141,882
Management Systems Ltd	81,846
Manark Industrial Sales (1983) Ltd	121,937
Manco Industrial Supplies (1976) Ltd	69,778
Mandell, A	42,000
Mandem Inc	77,935
Mandrax Enterprises Ltd	118,609
Manhas, H	17,760
Manitou Contracting Ltd	14,100
Mann, D W	41,587
Manning & Co, Spencer M	10,270
Manning Park Lodge	12,667
Manning Press Ltd	293,340
Mansini Steel Mfg Ltd	127,189
Mansueto Display Associates	156,880
Manulak, B	38,016
Manzer Contracting Ltd, Dave	23,326
Maple Leaf Travel Ltd	14,452
Maple Ridge Tank Cleaning Service Ltd	20,232
Maple Ridge-Pitt Meadows School District 42	50,897
Mar-Den Consulting & Contracting	55,507
Mar-Pac Industries Ltd	46,811
Mara Lumber	12,497
Mara Sand & Gravel Ltd	19,796
Marathon Systems Services Inc	213,279
Marbrad Contracting	24,275
Marcaccini, B D	23,143
Marchuk, O	21,575
Marcom Agency Ltd	33,715
Marcus, A M	21,335
Margison Bros Printers	17,818
Marigold Nurseries Ltd	13,031
Marine Design Associates Ltd	27,705
Marion, D J	10,880
Mark, R	444,540
Markin Bros Contracting Ltd	11,427
Markin Equipment (1977) Ltd	31,626
Marktrend Marketing Research Inc	184,945
Marlin Baker Travel Ltd	27,459
Marlin E-Z-E Travel	14,789
Marlin Motion Pictures Ltd	40,013
Marlin Travel	47,542
Marpole Crane Service Ltd	12,188
Marr, S	12,268
Marriott, R	12,260
Marsel, J	23,521
Marsh & McLennan Ltd	106,714
Marshall Inc, James	22,053
Marshall Motors Ltd, Steve	130,618
Marshall, F	67,703
Marshall, J	23,469
Marson, D J	46,315
Mart Resources Ltd	376,406
Martell, L	46,580
Martens Asphalt Ltd	145,603
Martens Roadgrading Ltd, David	11,093

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Martin & Associates, Dr G M	36,280
Martin & Sons Ltd, Joe	59,175
Martin Equipment, Thomas	17,159
Martin, C A	22,232
Martin, Dr G M	21,052
Martin, L	13,502
Martin, L E	22,980
Martin, T	11,159
Martone Holdings Ltd	151,276
Marvs Blade Service	218,333
Marwood Services Ltd	23,260
Marx, Dr R	33,227
Mason, A	74,193
Mason, G	29,982
Mason, R	16,934
Massicotte, M	10,494
Massullo Motors Ltd	23,434
Masters, D	13,062
Mastodon Construction Ltd	78,000
Matei, G	18,505
Mather Trucking, J	12,162
Mather, J	45,683
Matheson Gas Products	16,059
Matheson, B	33,785
Mathew Creek Holdings Ltd	37,454
Matrix Interactive Systems Corp	153,384
Matrix Language Associates Inc	25,000
Matrix Professional Video Systems Inc	139,849
Matsqui-Sumas-Abbotsford General Hospital	21,941
Matsushita Electric of Canada Ltd	68,429
Mattey Bros Ltd	75,882
Matthews & Associates	16,993
Matthews Agencies Inc, R W	48,286
Matthews Mobile Welding	23,063
Matz-Wozny Custom Tailors	32,790
Maundrell Grader Service	48,723
Mavrow Associates Ltd, Tom	23,525
Mawhinney & Kellough	14,727
Mawson Gage Associates Ltd	10,082
Maximum Contractors Ltd	6,555,375
Mayday Electric (Creston) Ltd	29,450
Mayer Contracting Co Ltd	20,288
Mayer Contracting Ltd, A	72,020
Mayflower Transit Ltd	55,826
Mazanek & Son Construction, H F	29,905
Mazanek, H	21,992
Mazey Truck Transport Ltd, Peter	12,459
Mazy Truck Transport Ltd, Peter	10,378
McAuliffe Dodge Chrysler Ltd	1,043,432
McBain Insurance Agency (1985) Ltd	14,838
McBee Technographics Inc	22,373
McBeth, L	15,399
McBride Industrial Sales Ltd	22,172
McBride, Dr J	51,945
McBride, R D	61,030
McCaffray, A	10,033
McCall Pontiac Buick Ltd	80,272
McCallum Douglas McIntyre in Trust	26,250
McCallum, J	14,640
McCarroll, R P	78,231
McCloy, J	13,325
McCluskie & Bowers Excavating	17,489
McConchie, M	17,000
McCormick, B	34,351
McCormick, R	37,228
McCoy Spring (Northern) Inc	13,704
McCreight, M	12,368
McCrory Wildlife Services	14,141
McCulley, K	19,284
McCulloch, B W	13,965
McCurdy, G	15,853
McCurdy, M	11,300
McCurrie Construction Ltd	52,455
McDermid Holdings Ltd, Murray	32,119
McDermids & Lofting (1967) Ltd	256,838
McDiarmid, N A	42,313
McDonald, L	10,736
McDonnell, J	22,804
McDougall Construction Ltd	712,058
McDougall, H	15,478
McElhanney Associates	33,561
McElhanney Engineering Services Ltd	404,509
McElhanney Group Ltd, The	75,343
McEwan Harrison & Co	40,097
McEwan Motors (Terrace) Ltd, Jim	34,360
McEwen, L	44,211
McGarvey, A W	22,276
McGavin Foods Ltd	107,465
McGaw-Empress Agencies Ltd	62,150
McGill & Orme Surgical Supplies (B C) Ltd	23,572
McGivern, M	21,146
McGorman Trucking, H G	21,019
McGowan, D	72,143
McGraw-Hill Ryerson Ltd	479,874
McGuire, J	148,077
McHale, P	21,675
McIntosh Logging Ltd, W	59,983
McIntosh Supply Ltd	32,001
McIntosh, C	39,702
McIntosh, W	72,631
McIntyre (Consultants) Ltd, H L	11,864
McIver, C	54,536
McKale Contracting Ltd	26,112
McKay Services	16,999
McKenzie Contracting Ltd, S	14,401
McKichan, I	43,641
McKillican Harwood Ltd	80,495
McKim Advertising Ltd	7,366,305
McKinney Enterprises Ltd	45,369
McKinnon, J	30,667
McKirdy Contracting, Gene	10,086
McKittrick, W	12,704
McKort, K	34,308
McLaughlin Associates	13,818
McLean & Kan	64,614
McLean Forestry Services Ltd, S N	138,332
McLean Medical Specialties	12,299
McLean, D	17,440
McLeay & Associates Ltd, D	33,497
McLellan, J	26,328
McLeod Agencies Ltd	10,786
McLeod, R S	42,417
McLevin Bros Auto Electric 1981 Ltd	41,230
McMeans, R	65,142
McMillan, C	10,116
McMillin, C	13,278
McMinn, R	47,352
McMurdo Contracting	109,145
McNabb & Connolly	18,200
McNally Contractors Ltd	47,555
McNary, E	25,535
McNeil Pharmaceutical Canada Ltd	314,833
McNeney Morrison in Trust	50,000
McNolty Contracting Ltd	33,794
McPeek Computer Consulting	25,975
McRae Logging Ltd, Don	115,283
McRaes Septic Tank Service	19,320
McSheffrey, H	44,822
McTar Petroleum Ltd	7,805,776
McTavish Trucking, A	16,777
McVea Shook Wickham & Bishop	25,620
McWilliam Whyte Goble & Associates	40,348
Mead Johnson Canada	78,577
Meadow Creek Cedar Ltd	25,828
Meadow Ridge Weed & Pest Control Ltd	36,440
Meakin, A H	47,321
Mecc Software Inc	65,613
Mecta Corp	11,131
Medical Services Association	24,489,062
Medical Services Plan of B C	13,878,529
Medigas Homecare Services	1,131,775
Medigas Pacific Ltd	868,699
Mee, J & Northrup, J R & Northrup, J D	116,674
Meek Logging Ltd	17,118
Meeuwissen, N	64,125
Melo Industries Ltd	15,699
Melpaul Utilities Equipment Ltd	27,649
Mels Drilling & Blasting Ltd	95,928
Mels Excavating	69,371
Mels Excavating & Trucking	74,887
Memorex Telex Canada	2,450,918
Menge Trucking, Jurgen	70,475
Mercantile United Leasing	43,112
Mercedes Educational Consulting Services	48,915
Mercer Ltd, William M	340,304
Merck Frosst Canada Inc	346,706
Merco Enterprises Ltd	10,728
Mercury Marine Ltd	81,034
Meridian Mobile Mfg Ltd	11,570
Meridian Systems Ltd	379,442
Merrell Dow Pharmaceuticals (Canada) Inc	363,344
Merrill Specialty Equipment, J R D	12,842
Merritt Automotive Supplies Ltd	22,628
Merritt Building Supplies (1978) Ltd	19,314
Merritt Glass (1983) Ltd	11,765
Merritt Import Auto Ltd	17,523
Merritt Machine Works Ltd	21,433
Merritt Moving & Storage	24,587
Merritt School District 31	323,604
Merritt Snowmobile Club	145,312
Merslack Trucking, George	65,025
Merslack, C	11,429
Mervs Excavating	56,637
Mesich, T	33,074
Metals West	53,393
Metro Aggregates Ltd	18,952
Metro Motors Ltd	10,556
Metro Systems Ltd	24,963
Metro Textiles Inc	51,852
Metro Toyota Ltd	44,632
Metropolitan Press Ltd	98,256
Meugens, R M	42,000
Meyers Contracting Ltd, Kerry	27,082
Meyers Holland Motors Ltd	11,298
Meyers, H & Meyers, L	23,453
Meziadin Lake Service Ltd	32,237
Mica Grading	138,253
Michelin Tire (Canada) Ltd	134,210
Michell Excavating Ltd	20,984
Mickeys Supplies Ltd	12,410
Micro Age Computer Stores	12,564
Micro Com Systems Ltd	491,079
Micro Products Ltd	88,617
Microcomp Consulting	94,775
Micromedia Ltd	23,907
Micromet Systems Inc	12,930
Microsoft Canada Inc	283,402
Microtek Research & Development Ltd	10,446
Mid-Isle Traffic Control	44,452
Mid-Mountain Excavating Ltd	23,292
Midas Muffler Shops	13,078
Middleton Trucking Ltd	32,470
Midline Contracting	37,489
Midvalley Construction Co	826,169
Midway Chain Ltd	122,709
Midway Supply Ltd	17,248
Midwest Helicopters Ltd	45,543
Midwest Library Service	18,800
Mighton Contracting Ltd	180,507
Mike Enterprises Ltd	14,219
Mike M Contracting	52,416
Mikes Auction Ltd	10,657
Mikes Auto Towing	18,778
Miles & Associates Ltd, M	89,614
Miles Canada Inc	65,757
Milestone Grading	64,029
Millar, A	121,830
Millar, J W	20,033
Millard, H R	33,445
Millard, V	10,041
Miller & Mellaart Advertising & Public Relations Inc	70,313
Miller & Wyatt Ltd	11,330
Miller Contracting Ltd	8,499,238
Miller Contracting, Randy	56,994
Miller Engineering Surveys Ltd	22,430
Miller, A	35,639
Miller, D	18,531
Miller, R	53,400
Millipore Ltd	33,735
Mills Memorial Hospital	10,352
Mills Trucking Ltd, Russell	46,683
Millsap Trucking, P	18,591
Milne Selkirk Corbould & Todd in Trust	30,000
Milne, T	13,482
Milner Trucking Ltd, J	17,960
Milos Equipment Ltd	37,696
Milton Ltd, J	18,346
Milton Ventures Ltd	15,990
Milward, D	19,370
Miner Mountain Holdings Ltd	44,040
Mineral Marketing Inc	33,342
Ming Court Hotel	17,260
Mini Landscaping	11,765
Mining Software Services Ltd	52,486
Minitronics Computer Centre	19,781
Minor Forest Products Ltd	39,443
Minoru Truck Bodies Ltd	22,658
Minprobe Consultants Ltd	19,796
Miskiman, B	25,512
Mission School District 75	601,565
Mitchell Auto Parts Ltd	30,721
Mitchell Brothers Merchants Ltd	10,927

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Mitchell Fire Services	18,900
Mitchell Press Ltd	682,905
Mitchell Schuller & Dellow	24,658
Mitchell, C	15,702
Mitchell, G	133,910
Mitchinson, R	46,194
Mitech Business Systems Ltd	15,526
Mits Naga Photography	13,857
M K M Consultants International	47,500
Mlazgar Contracting, D	17,385
Moberg & Sons Ltd, Vic	55,282
Mobile Contracting Co Ltd	29,608
Mobile Equipment Service Ltd	156,226
Modern Grounds Maintenance Ltd	129,198
Modular Bridge Systems Ltd	53,536
Moen Consulting, D	10,403
Moes Backhoe Service	25,934
Moffat & Perry	28,643
Mogas Fuel Systems Inc	12,936
Moha Placer Mines	42,963
Mohawk Data Sciences Canada Ltd	1,630,010
Mohawk Lubricants	75,753
Mohawk Oil Co Ltd	306,039
Mohawk Propane Ltd	24,800
Mohawk Terminals Ltd	25,714
Molony, Dr R J	13,500
Monadnock Resources Ltd	19,313
Monaghan, J	13,775
Monk Office Supply Ltd	1,808,518
Monolith Holdings Ltd	50,199
Monroe Bros Contracting Ltd	66,438
Monroe Holdings Ltd, D & E	36,258
Monsanto Canada Inc	3,583,902
Montebello Metal Inc	27,004
Montgomery & Associates, G	35,396
Moodys Investors Service Inc	51,550
Moonen, J F	19,392
Moonlight Auto Repairs	12,471
Moonlight Communications	34,812
Moonlight Studio	13,220
Moonraker 3 Ltd	27,450
Moore & Associates Ltd, J O	18,595
Moore & Associates, Bill	26,451
Moore Business Forms & Systems Division	939,993
Moore Business Products Division	57,154
Moore Trucking, G & M	32,345
Moore, R	111,825
Moosehorn Trucking	63,598
Moran & Co	12,635
More-Ply Roofing & Sheet Metal Ltd	13,059
Moreau, J	20,875
Morelli Chertkow Griffiths & Hogg	11,912
Morgan Brake & Clutch Co	14,819
Morgan Inc, G C	13,361
Morgan, C	11,014
Morgan, M	34,076
Morice River Sand & Gravel	125,137
Morningdew Consulting Services Ltd	83,780
Morris & Associates, K J	48,645
Morris, P	18,203
Morrison Enterprises, Gayll	35,768
Morrison, B D	65,186
Morrison, D	38,966
Morrison, N	32,883
Morriss Printing Co Ltd	87,331
Morrow, M	20,549
Mort, R	20,375
Mortenson Trucking, L	51,869
Morton Thiokol Ltd	110,677
Morton, S	65,969
Moscone & Bros Landscaping Ltd, T	57,632
Moses Construction, Gene	363,363
Motherwell Logging Ltd	47,338
Motor Car Parts Kamloops Ltd	16,298
Motorola Ltd	274,995
Motorways Direct	114,196
Mott, D	11,001
Mound Sand & Gravel Ltd	15,300
Mount Begbie Machine Works Ltd	10,989
Mount Waddington Regional Hospital District	177,078
Mountain Equipment Co-Op	33,194
Mountain Fire Protection District	78,500
Mountain Pacific Forestry Ltd	58,870
Mountain Reforestation Ltd	119,913
Mountain Top Construction	38,956
Mountain Top Reforestation	214,379
Mountain Valley Enterprises	32,811
Mountain View Ecological Services	11,176
Mountain View Electric Ltd	36,346
Mountain View Forest Nursery	71,113
Moving Expenses	1,309,532
Moyes Marketing Corp	12,000
Mt Robson Adventure Holidays Ltd	12,056
Mt Seymour Resorts Ltd	124,291
Mu Services Ltd	21,710
Much & Time Crane & Rigging Ltd	28,012
Mudslide Contracting Ltd	157,146
Muir Communications Ltd	12,108
Muir Trucking, K	30,779
Muir, K	33,129
Mulder Concrete (1987) Ltd	22,865
Mule Train 1987	31,319
Mulholland, Dr D J	10,080
Muller Excavating, Chris	17,815
Mullett Trucking Ltd, Don	11,118
Multimedia Audiovisual Inc	30,230
Multitech Warehouse Direct	12,298
Municipal Finance Authority of B C	41,239
Munro, S	23,800
Munroe Bros Construction	26,681
Munros Books	10,848
Muraro, S	33,443
Murdoch, A	13,125
Murdoch, J	27,411
Murdock, J	33,003
Murphy, Dr H O	90,915
Murray & Son Wholesale Nurseries Ltd, E J	22,358
Murray Backhoe Services, John	105,191
Murray Elevator	69,418
Murray-Latta Machine Co Ltd	656,903
Murrays Automotive (1984)	15,930
Murrays Custom Roto-Tilling	56,661
Murrays Gradall Services	107,383
Musgamagw Tribal Council	27,060
Musketeer Enterprises Ltd	47,365
Myatovic, M	10,977
Myatt Trucking Ltd	14,573
Myco Enterprises Ltd	13,966
Myers Trucking Ltd	58,344
Myers, A	23,470
Myers, V D	28,052
Myra Systems Corp	603,946
N & W Vancouver Emergency Program	18,806
N B I Canada Inc	392,886
N C R Canada Ltd	30,087
N C S Diagnostics Inc	15,800
N D Systems Ltd	378,468
N L Radio	12,705
N W Fuel Injection Service (1983) Ltd	32,141
Nadir Mapping Corp	97,114
Nadler Consulting Ltd	25,630
Nahanni Helicopters Ltd	217,480
Nahanni Industries Ltd	13,938
Nakusp Agencies Ltd	17,621
Nakusp Redi-Mix	10,113
Nalleweg, N	78,415
Nalleys Canada Ltd	10,019
Nanaimo Chrysler Ltd	12,751
Nanaimo Daily Free Press	12,804
Nanaimo District Savings Credit Union (Albert)	12,345
Nanaimo Minute Men Ltd, The	10,494
Nanaimo Regional General Hospital	14,793
Nanaimo Regional General Hospital Society	10,643
Nanaimo Regional Hospital District	366,904
Nanaimo School District 68	3,359,979
Nanoose Forest Tenders	71,431
Napa Auto Parts	87,059
Nasby, B	11,982
Nashua Canada Ltd	19,333
Nathan, J S	10,050
Nation River Trucking	10,668
National Association of Corrosion Engineers	22,566
National Business Systems Inc	10,469
National Concrete Accessories	18,989
National Fire Hose	22,400
National Food Distribution Centre for the Treatment of Hereditary Metabolic Disease	134,983
National Machinery Co Ltd	234,572
National Pagette Ltd	43,232
National Research Council	15,009
National Sport Recreation Centre	21,123
National Trust Co Ltd	1,687,438
National Waste Recycling Ltd	32,589
National Wholesale Clothing Ltd	39,836
Native Court Workers & Counselling Association of B C	46,800
Natural Aid Products Ltd	21,231
Nav Air Charter Inc	57,005
Naver Creek Logging	13,598
Navitron Communications Ltd	14,926
Nazko Indian Band	19,106
Nechako Reforestation Services Ltd	311,752
Nechako School District 56	1,153,768
Nedco	94,419
Neelco Construction (1986) Ltd	1,565,818
Neil & Son Cranework Ltd	10,416
Nelson & Associates Inc, P	37,527
Nelson Canada	374,843
Nelson Carpenter	49,640
Nelson Custom Grading Ltd, Mel	12,650
Nelson Daily News	22,676
Nelson Industries Ltd	25,006
Nelson Machinery Co Ltd	21,179
Nelson School District 7	2,313,527
Nelson Trucking	10,947
Nelson, D	18,978
Nelsons Linen & Industrial Supply	29,012
Nenasheff, P	29,004
Neptune Food Suppliers Ltd	169,399
Nesmith, W	35,167
Nessman, J	13,843
Netex Solution Centres Inc	565,874
Netherlands Overseas Mills	127,742
Netupsky Engineering Co Ltd	863,738
Neubauer Trucking, J	48,456
Neufeld & Associates Editorial Services Ltd	70,359
Neufeld, T	16,394
Neville Crosby Inc	341,719
New Era Software Products Inc	10,440
New Growth Forestry Contracting Ltd	52,697
New West Diesel Pacific	143,780
New West Equipment (1984) Ltd	14,456
New West Lincoln Mercury Sales Ltd	36,131
Newbeck Design, Nicholas	19,966
Newbury, M	17,500
Newco Wire Rope & Rigging Inc	16,976
Newcom Contracting	12,705
Newell, G J	19,972
Newell, J	42,019
Newland, N	11,375
Newmont Mines Ltd	20,781
Newport Marketing & Communications Inc	44,077
Newson & Associates, P	29,576
Nexus Informatics Ltd	341,162
Nicat Marketing Corp	22,198
Nichiporuk Holdings Inc, W	38,930
Nichol Contracting, Jim	29,915
Nicholls Distributors Inc, R	57,118
Nicholls, C	48,542
Nicholson Chevrolet Oldsmobile (1982) Ltd	36,636
Nicholson Travel, Tony	25,986
Nicola Ranch Ltd	14,258
Nicola Traffic Control	128,962
Niedermayer, R	33,067
Nielsens Excavating	50,738
Nighthawk Small Motor Repair	35,972
Nilsen Realty Research Ltd	15,106
Nimpo Lake Enterprises Ltd	20,358
Ninety-Nine Transport Ltd	26,140
Nisgha School District 92	10,678
Nissan Forklift B C	22,912
Nixdorf Computer Canada Ltd	16,299
Nixon Wenger Watts Wagner Einfeld & Williamson	64,344
Noack, H	12,646
Noble, E	22,045
Noble, G	20,988
Noble, L	30,542
Nodes Construction Ltd, H F	211,410
Nohels Logging Co Ltd	126,608
Nomadic Silviculture Ltd	409,566
Nor-Mar Truck & Equipment Ltd	39,824
Nor-Van Landscape Design Ltd	10,377
Nor-West Excavating Ltd	140,452
Noramco Wire & Cable Co Ltd	67,761
Norberg Motors Ltd	67,859
Norbroc Service Ltd	17,352
Norco Septic Service Ltd	75,823
Nordic Appliance Service	23,567
Nordic Laboratories Inc	11,909
Nordin Consultants	34,490
Nordli Construction Ltd	47,812
Nordstrom, E	13,513
Norex Leasing Inc	36,255

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Norgaard Ready-Mix Ltd	19,783
Norgaard Trucking Ltd	25,254
Norkam Enterprises	13,719
Norland Forest Products Ltd	19,772
Norman Trucking Ltd, Reg	115,024
Norman, C	21,000
Norms Truck & Loader Service	94,462
Nortec West Ltd	61,416
Nortech Control Equipment Inc	17,108
North American Airlines	26,242
North American Metals (B C) Inc	154,250
North American Microtech Inc	39,447
North Cariboo Flying Service Ltd	289,500
North Cedar Waterworks District	33,800
North Coast Land Use Consultants Ltd	260,867
North Country Towing Ltd	19,563
North Island Insurance Services Ltd	18,735
North Okanagan Development Corp	76,782
North Okanagan Regional Hospital District	517,740
North Pitt Polder Improvement District	297,728
North Route Equipment	52,233
North Shore Family Services Society	71,300
North Thompson Indian Band	67,961
North Thompson School District 26	834,373
North Van Shell	11,640
North Vancouver School District 44	117,132
North West Survey Corp (Yukon) Ltd	1,043,689
North-West Bindery Ltd	620,156
Northburn Printers & Stationers Ltd	49,139
Northcoast Forest Products Ltd	179,550
Northcoast Power Ltd	25,744
Northcountry Insurance Agencies (1975) Ltd	40,332
Northern Bearing & Drive Service Ltd	13,341
Northern Computer Concepts	11,509
Northern Construction Specialties Ltd	59,698
Northern Drugs Ltd	15,202
Northern Eau Claire Construction Materials Ltd	22,346
Northern Farm Products Ltd	11,168
Northern Hardware & Furniture Co Ltd, The	20,279
Northern Lights College	19,024
Northern Lights Forestry	10,251
Northern Linen Supply	25,304
Northern Magneto Ltd	101,042
Northern Metalic Sales (F S J) Ltd	24,923
Northern Metalic Sales Ltd	30,543
Northern Mountain Helicopters Inc	2,304,612
Northern Piledriving Ltd	59,645
Northern Steel Ltd	239,092
Northern Thunderbird Air Ltd	348,156
Northern Toyota Centre Ltd	15,615
Northern Underwater Contractors Ltd	12,730
Northern Vancouver Island Salmon Enhancement Association	23,069
Northgate Chevron & Carwash	30,864
Northgate Terminals Ltd	39,958
Northland Agency (1976) Ltd	32,079
Northland Cranes Ltd	26,421
Northland Plymouth Chrysler Ltd	883,420
Northrock Industries Ltd	191,336
Northside Steel Fabricators Ltd	60,945
Northtown Auto Clinic	18,098
Northwest Communications Ltd	32,791
Northwest Community College	84,212
Northwest Dieselguard	15,115
Northwest Digital Ltd	877,026
Northwest Drug Co Ltd	13,187
Northwest Laboratories Ltd	60,642
Northwest Media Centre	41,614
Northwest Musical Services Ltd	146,944
Northwest Pile Driving Ltd	91,603
Northwest Welding & Fabricating Ltd	11,182
Northwestel Inc	266,444
Northwestern Contracting Ltd	13,226
Northwood Pulp & Timber Ltd	1,489,286
Norton Custom Bulldozing, Russell	19,755
Norwest Soil Research Inc	33,037
Norwich Eaton Pharmaceuticals Inc	66,665
Nose Mieske Traxler Haines & Wingham	91,788
Nova Messenger Services Ltd	11,659
Nova Pole International Inc	38,928
Novair Courier Ltd	31,806
Novatron Information Corp	23,475
Novopharm Ltd	65,825
Nowosad Klaver	14,978
Nu-Brite Industries Inc	10,980
Nu-Road Contracting Ltd	9,848,601
Nuclear Activation Services Ltd	16,783
Nugrowth Industries Ltd	82,603
Nyberg, H	17,550
Nyberg, R M	36,268
Nylander Holding Ltd	26,021
Nylander Trucking, R	17,576
Nylander, R	16,430
O D C Exhibit Systems Ltd	149,779
O K Builders Supplies Ltd	16,242
O K Gradall	77,457
O K Paving (Upper Island) Co Ltd	430,790
O K Power Systems Holdings Ltd	27,345
O K Tire (Penticton) Ltd	35,087
O K Tire Stores	15,209
O K Valley Auto Parts	18,558
O K Welders Supplies Ltd	93,501
Oakdale Consulting Services	42,858
Oakdale Shell	10,665
Oasis Information Systems	40,832
Oberg, A	12,903
Obrian, P	16,519
Obrien & Fuerst Log Ltd	42,644
Obrien Press Ltd	11,350
Ocean Construction Supplies Ltd	426,685
Ocean Construction Supplies Northern Ltd	13,748
Ocean Falls Improvement District	75,339
Ocean Point Contractors Ltd	157,827
Oceanic Sportswear Ltd	30,204
Oconnor Chrysler	20,689
Oconnor, A	29,580
Oddy Drilling Ltd	34,202
Odine Contracting, Doug	176,777
Odne, M	30,602
Odonnell Trucking	79,678
Odonto Corp Ltd	16,172
Odyssey Computer Services	15,861
Office Assistance (Canada) Ltd	46,733
Office Overload	131,341
Office Xtras	134,852
Official Court Reporters Vancouver	15,409
Ogilvie, M	13,540
Ogilvy Consulting Engineer Ltd, John G	10,211
Oglow Enterprises Ltd	34,372
Ogma Consulting Corp	20,027
Ogston, L	18,215
Ohashi Bros Logging Ltd	18,409
Ohs, A	12,950
Okanagan Aggregates Ltd	2,354,906
Okanagan Basin Water Board	220,450
Okanagan College	29,663
Okanagan Diesel Injection Ltd	17,127
Okanagan Fertilizer Ltd	1,181,175
Okanagan Helicopters Ltd	4,898,735
Okanagan Linen Supply	18,470
Okanagan Power Sweepers	37,125
Okanagan Regional Library	1,070,220
Okanagan Silviculture Co Ltd	89,351
Okanagan Trucking	59,937
Okanagan Turbo Sprayers Ltd	24,666
Okanagan-Similkameen Regional Hospital District	329,591
Okey, C	39,127
Old Country Shoes	137,003
Old Dutch Inn	12,087
Oleinek, C L	11,266
Olenders Auto Repair Centre Ltd	19,714
Olies Trucking Inc	15,534
Olifkey, M	38,505
Olinger Contracting Ltd	61,956
Olinyk, E	161,345
Oliver & Giltrap Reforestation Ltd	30,576
Oliver Fire Protection District	56,000
Oliver, C	86,880
Olivetti Canada Ltd	1,025,049
Ollenberger, F	17,374
Olmsted & Associates Inc, W R	21,835
Olsen Logging Ltd, J C	30,121
Olsen Rentals	21,708
Olsen, G	15,986
Olson Trucking Ltd, Jim	32,004
Olson Trucking, Ken	31,207
Olson, F	10,000
Olynyk & Sons Ltd, S	56,320
Olynyk, K	124,144
Omega Communications Ltd	43,881
Omega Design	14,706
Omega Films Ltd	58,298
Omega Forestry Ltd	100,468
Omineca Aggregate Ltd	10,089
Omineca Insurance Services Ltd	63,392
Omineca Redi-Mix Ltd	12,002
Omineca Transfer Ltd	12,690
Omni Data Supply Ltd	152,265
Omni Engineering Inc	34,419
Omnicad Services	17,960
On-Line Business Systems Inc	14,954
One-Write Accounting Systems Ltd	34,590
O'Neill, W D	23,317
O'Neills Chevrolet Oldsmobile Ltd	52,975
Onions Holdings Ltd, D	43,934
Only Holdings Ltd, The	127,239
Open Learning Institute	68,573
Oppenheimer & Associates, David	41,098
Optical Storage Systems Inc	39,238
Oracle Corp Canada Inc	87,983
Oracle Systems Inc	162,912
Orange Point Construction Ltd	33,582
Orca Air (1987) Ltd	53,874
Orca Air Ltd	35,531
Oregon Freeze Dry Foods Inc	28,643
Oregon State University	21,070
Organon Canada Ltd	83,012
Organon Teknika Inc	25,521
Orion Aviation Ltd	26,872
Ormheim, E M	64,010
Orom Consulting Ltd, H	14,125
Orris Burns	88,962
Ortho Diagnostic Systems	131,939
Osadchuk Trucking, M	11,178
Osborne-Haney Construction	91,464
Osborne, R K	35,594
Osborne, S	11,075
Osoyoos Transfer Co Ltd	10,470
Ostapchuk, S	22,436
Ostero Ltd, Nels	53,800
Otter Enterprises	17,710
Otteson Trucking, Ron	29,886
Oulette, M	151,344
Out of Province Hospitals-Reciprocal Agreement	294,339
Outboard Marine Corp of Canada Ltd	54,620
Outdoor Recreation Council of B C	186,552
Outdoor Recreation Foundation of B C	1,556,678
Ove Linder Manufacturing Ltd	35,388
Overgaard, V J	34,203
Overland Freight Lines Ltd	23,646
Overseas Monitor Ltd	100,911
Overwaitea Foods	326,969
Owen & Sons Cash Registers Ltd	112,717
Owen Bird	350,703
Owen Logging	26,280
Owens Trucking, J	54,851
Owner-Managed Business Centre, The	13,098
Oxbury Trucking, John	75,536
Oxford University Press	1,747,249
Oxley, L	20,350
Oyama Fire Protection District	42,160
Oyama Irrigation District	102,360
Oyster River Enhancement Society	62,800
P & K Enterprises	274,806
P & R Western Star Trucks	344,713
P & V Contracting	152,134
P & W Excavating Ltd	23,809
P A Future Forests	179,324
P B Excavating	79,136
P C I Prescription Centre	13,172
P C L Paschen-Pike-A Joint Venture	155,709
P C O Pest Control Ltd	19,585
PDC Technology Corp	39,783
P G Lite Express Ltd	18,234
P G Reforestation Service Co Ltd	19,668
P I P Retail Systems Inc	97,079
P J Enterprises	22,256
P M Crane Rentals Ltd	19,635
P R Plus	44,644
P R Properties Investment Ltd	31,159
P R Tru Mix Ltd	10,520
P S I Energy Software Ltd	19,998
P S Logging	11,550
P S Printers Supply Western Ltd	42,820
P T Contracting Ltd	21,342
Pacal Blades of Canada Ltd	83,436
Pace Consultants Inc, The	12,730
Pace Technologies Inc	72,734
Pacific Alignment	17,725

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Pacific Avionics & Instruments Ltd	17,253
Pacific Blasting Co Ltd	13,317
Pacific Bronze Co Ltd	137,223
Pacific Business Equipment Ltd	84,455
Pacific Circuit Design Ltd	60,472
Pacific Coast Electronics Ltd	72,591
Pacific Coast Excavating Ltd	13,683
Pacific Coast Fire Equipment (1976) Ltd	20,131
Pacific Cultural Services Ltd	137,992
Pacific Dodge Chrysler Ltd	120,572
Pacific Emergency Packs & Equipment	77,971
Pacific Equipment Co	145,631
Pacific Gmc Ltd	246,973
Pacific Hydrology Consultants Ltd	70,761
Pacific Illustrations	13,406
Pacific Industrial Scale Co Ltd	55,455
Pacific Information Management (Canada) Inc	27,047
Pacific International Mapping Corp	617,641
Pacific Liaicon Ltd	23,820
Pacific Market Trends Inc	15,865
Pacific National Leasing Corp	40,896
Pacific Northern Gas Ltd	58,297
Pacific Northwest Removal Service Ltd	85,805
Pacific Pallet Ltd	341,550
Pacific Phytometric Consultants	76,955
Pacific Pile Driving Ltd	35,686
Pacific Press Ltd	407,146
Pacific Restorations Ltd	77,513
Pacific Ribbon & Carbon Co	141,359
Pacific Rim Coatings Ltd	65,399
Pacific Soils Analysis Inc	69,304
Pacific Textiles Ltd	50,165
Pacific Warehouse Equipment Ltd	44,571
Pacific Western Airlines Ltd	283,695
Pacific Western Brewing Co Ltd	10,000
Pacificana Environmental Contracting Ltd	16,787
Page Distributors	13,222
Page Trucking Ltd, Dan	21,897
Pagebrook Hotel, The	13,300
Pagel, K	31,949
Paler, J	17,025
Pallan Timber Products Ltd	34,296
Palm Dairies Ltd	18,321
Palm Tree Excavating Ltd	61,413
Palm-Hill Ventures Ltd	15,200
Palmer Jarvis & Associates	1,209,449
Palmer, B	71,752
Palmer, J	15,275
Palowna Orchards Ltd	29,002
Pals Grading	38,865
Pam-Co-Dan Trucking Ltd	13,656
Pamap Graphics Ltd	1,034,084
Pan-Pacific Systems Corp	73,442
Panel Products	14,746
Pannell Kerr Forster Inc	27,740
Panrucker, M	141,453
Panvideo Productions	32,641
Papyrus Printing Ltd	16,752
Paragon Computer Group Ltd	19,201
Paragon Computers Ltd	22,176
Pardy, J W	10,104
Paris Playground Western Ltd	23,315
Parish, R	52,181
Park Ambulance Service Ltd	39,046
Parke Davis Canada Inc	62,236
Parker Pile Driving Ltd, D L	40,821
Parker, G	21,500
Parrish, R	27,861
Parrott & Braid Insurance Agencies Ltd	31,689
Parsons Contracting Ltd, I	34,310
Parsons Portable High Pressure Steam Cleaning & Auto Service	10,578
Parsons, P	16,236
Participaction	14,122
Partners in Communication	11,945
Partridge Trucking Ltd, Ray	11,477
Paruk, M B	10,700
Pas Lumber Co Ltd, The	87,391
Pascho Blasting Ltd	44,249
Pase Construction Ltd	33,800
Pasemko, R	11,258
Pasko, J	24,373
Paterson & Associates, M Bruce	14,562
Paterson Tank Service	20,412
Paterson Trucking, Roger	14,262
Paterson, D	11,440
Paterson, R	38,456
Paterson, S B	12,882
Pathfinder Software Inc	221,568
Pathocon Consulting	44,797
Patten MacDonald & Crabtree	28,938
Patterson, Dr R H	18,810
Pattison Industries Ltd, J	12,154
Pattison Lease, Jim	47,730
Pattison Pontiac Buick, Jim	95,272
Pauls Bulldozing Ltd	42,959
Pauls Gradall Service	54,130
Pavich Cellular Phones Ltd, Jim	10,396
Pay-Less Gas Co (1972) Ltd	34,123
Payment of Taxes	55,534
Payne, D	80,667
Peace Moving & Storage Ltd	33,400
Peace River North School District 60	1,193,142
Peace River Regional Hospital District	602,900
Peace River South School District 59	1,114,204
Peach, J	25,148
Peachland Transfer Ltd	56,931
Peacock Inc	10,871
Pearce, C	32,944
Pearce, D C	11,583
Pearse Ventures Ltd	44,532
Pearson Construction, Don	17,589
Pearson Contracting 1979 Ltd, T	14,440
Pearson Excavating Ltd	34,542
Pearson Hospital	12,637
Pearson Landclearing, H	16,393
Pearson, G	11,819
Peat Marwick & Partners	172,697
Peat Marwick Ltd	49,364
Pechet, K	31,326
Peck, E R	176,030
Peebles, B	156,908
Peepre & Associates, J S	22,560
Peerless Ltd, E B	11,093
Pegasus Press Inc	46,904
Peiskar Contracting, Bernd	156,263
Pell Business Equipment Ltd	55,201
Pelton Reforestation Ltd	3,986,715
Pemberton Business Services	10,618
Pemberton Helicopter Services	25,816
Pemberton Valley Dyking District	800,913
Pender Harbour & District Community Health Clinic	37,678
Pender Holdings Ltd	63,503
Pender Pacific Systems	69,996
Penfor Consulting Ltd	220,560
Penich, S	24,000
Peninsula Transport Ltd	19,629
Peninsula Tree Service Ltd	20,848
Penner Trucking	30,634
Penner, A	22,771
Penniston Holdings Ltd	32,428
Penny Contracting Ltd	57,299
Pensadyne Computer Services Ltd	115,606
Penticton Construction Ltd	74,077
Penticton Engineering Ltd	26,830
Penticton Gravel & Excavating Ltd	23,291
Penticton Indian Band	221,012
Penticton Regional Hospital	26,518
Penticton School District 15	918,333
Penticton Security & Investigations	20,490
Percy Logging Co Ltd	26,297
Pereira, R	21,100
Perkin-Elmer Canada Ltd	30,105
Perrin Reefers Ltd	33,420
Perry & Co in Trust	59,200
Perry & Moffat in Trust	88,283
Petch Contracting Ltd, L & D	303,938
Peters & Son Trucking, Al	41,169
Peters Bros Paving (1981) Ltd	8,988,979
Peters, J G	28,720
Peters, L	42,676
Peterson Construction Co Ltd, J L	31,270
Peterson Contracting	530,860
Peterson, D G	19,879
Petrie, M S	51,309
Petro-Canada Inc	3,682,091
Petro-Canada Products	57,351
Pettie, R	18,288
Pfizer Canada Inc	85,750
Phaneuf, R	33,768
Pharmasave	17,109
Pharmascience Inc	17,024
Phelps Apartment Laundries Ltd	60,932
Phelps, W	20,625
Phero Tech Inc	455,628
Philips Electronics Ltd	387,610
Philips Information Systems Ltd	164,150
Phillip, M	20,875
Phillips & Sons Contracting	34,790
Phillips Excavating Ltd, Gordon	58,815
Phillips Trucking, Lawrence	13,163
Phillips Trucking, Ted	63,031
Phillips, B	40,800
Phillips, D	10,520
Phillips, R	27,782
Phillips, T	26,381
Phils Contracting	210,228
Phils Trucking	14,018
Phoenix Communications Ltd	27,572
Phoenix Drilling & Blasting Ltd	21,372
Phonic Ear Ltd	94,931
Photo-Ident Laminating	11,774
Photovac Inc	45,740
Phye Bulldozing Ltd, Dennis	27,065
Physio-Control Canada	17,665
Pickell Construction Ltd	45,531
Picker International Canada Inc	30,769
Pickering, L	31,257
Piete Contracting Ltd	58,387
Pighins Welding Ltd	19,181
Pimlico Holdings Ltd	22,097
Pin Contracting Ltd, T J	135,986
Pincott, T	54,187
Pine Drilling Ltd	50,000
Pine Lake Construction Ltd	44,937
Pine Tree Services	80,936
Pine Valley Enterprises Ltd	14,168
Pine View Contracting	49,330
Pineridge Holdings	47,012
Pineridge Paving Ltd	615,046
Pinestar Logging Ltd	15,261
Pinkertons of Canada Ltd	53,408
Pioneer Envelopes Ltd	431,808
Pioneer Garage Ltd	30,593
Pipe & Piling Supplies (B C) Ltd	256,979
Pipes Business Systems Ltd, J R	149,512
Pistell Contracting, Al	30,063
Pitney Bowes	1,017,411
Pitt, K	40,907
Pittman Asphalt Co Ltd	16,200
Piva Contracting Ltd, J	39,785
Piva Trucking Ltd, Gordon	54,100
Plantasphere Projects Ltd	15,058
Plastaline Road Marking Ltd	11,878
Playtech Distributors Inc	23,048
Plazer Contracting Ltd	496,650
Pleasant Industries	25,513
Plimley Chrysler Dodge	13,492
Plimley Elevator Mfg Ltd	11,262
Plog Research Inc	23,739
Pml Microbiologicals	25,119
Poco Renovations Ltd	26,156
Point Hope Holding Co Ltd	139,319
Point Hope Shipyard Co Ltd	112,259
Poje, A J	10,960
Polier, J	24,434
Polk & Co Ltd, R L	10,389
Polsson, K	33,231
Polycrete Restorations Ltd	127,074
Polypak Distributors Ltd	10,673
Ponderosa Forestry Consulting	14,660
Poole Construction, Gordon	41,226
Poole, C	35,685
Pooley Bros Ltd	506,533
Pope & Talbot Ltd	14,993
Popular Landscaping & Gardening Ltd	176,560
Port Hardy Insurance Services Ltd	28,846
Portal Installations Ltd	13,627
Porteous, L	48,133
Porter & Boon	34,973
Porter, J	51,899
Porter, M	20,950
Porter, R	10,291
Portico Insurance Services (B C) Ltd	18,162
Pos, Dr R	51,137
Post-Haste Video	113,632
Postage	8,234,925
Postill & Sons Ltd, R E	57,519
Potlatch Arts Ltd	20,211
Pottinger, J	28,436
Poulin & Associates, V A	55,778
Pounder Emulsions Ltd	2,827,643
Powell Air Ltd	61,750
Powell River Divers Ltd	19,640
Powell River Employment Program Society	154,456
Powell River Regional Hospital District	72,808

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Powell River School District 47	1,155,963
Powell, T	13,302
Power & Associates, R C	21,096
Powercet	18,015
Pownall Excavating, Lanny	38,182
Praetorian Security Inc	23,074
Prairie Hydraulic Equipment Ltd	13,537
Pratt & Whitney Canada Inc	804,323
Pratt, K	56,476
Pratts Welding & Fabricating	23,307
Pre-Cam Rentals Ltd	66,438
Pre-Con Products Co Ltd	20,774
Precise Color Processors Ltd	20,623
Precision Civil Installations Ltd	2,333,323
Precision Consulting Ltd	101,122
Precision Engineering Industries Ltd	13,768
Premier Automatic Transmissions Ltd	13,629
Premo Plastics Engineering Ltd	55,345
Prentice-Hall Canada Inc	529,090
Press Gang Publisher	16,008
Press Porcepic Ltd	102,349
Pressed Metal Products Ltd	34,228
Preston Contracting Ltd, P	341,080
Prettys Timber Co Ltd	16,926
Price & Markle Equipment Ltd	47,846
Price & Markle Industrial Supply Ltd	36,519
Price & Markle Quesnel Ltd	11,006
Price & Markle Revelstoke	13,291
Price Construction Ltd, J W	185,506
Price Daxion	559,504
Price Holdings, D	12,506
Price Waterhouse	232,896
Price Waterhouse Ltd	112,404
Prices Lock & Safe Ltd	27,385
Pride Beverages Ltd	15,901
Prime Computer of Canada Ltd	917,289
Prime Personnel	110,437
Prince George Auger Services Ltd	13,204
Prince George Motors Ltd	52,657
Prince George Native Friendship Centre	143,615
Prince George Pilot Car & Traffic Control Services	20,818
Prince George R J Resources Ltd	331,844
Prince George Radiators Ltd	10,176
Prince George Regional Hospital	26,223
Prince George School District 57	2,349,452
Prince George Spring Ltd	24,349
Prince George Truck & Equipment Ltd	40,862
Prince Rupert City Telephones	120,572
Prince Rupert Daily News	15,051
Prince Rupert School District 52	50,759
Prince, G	19,875
Princeton School District 17	509,460
Pringle Contracting Ltd	16,755
Pringle, Dr K	12,800
Pringles Contracting	22,604
Pro Diesel Chrome & Hydraulics Ltd	11,664
Pro Printers B C Ltd	19,354
Pro-Lab Inc	25,709
Pro-Tec-Tion Garments	12,645
Procyshyn, A J	46,702
Producers Workshop	27,938
Profastners	175,129
Professional Business Interiors Ltd	27,264
Project Shelter Ltd	137,974
Promac Industries Ltd	26,732
Pronk, M B	17,030
Proppe, H	64,671
Protech Construction Ltd	257,252
Protect-Orr Alarm Services Ltd	24,741
Province of Saskatchewan	10,658
Province-Wide Communications Ltd	22,599
Province, The	32,822
Provincial Emergency Programs	25,520
Provincial Home Acquisition Account	5,542,655
Provincial Treasurer of Alberta	88,654
Prowse, D C	72,443
Pruner, D	14,525
Pryce-Fyve Industrial Sales Ltd	17,872
Pryke Lambert Leathley & Russell	13,024
Ptarmigan Gravel Ltd	161,480
Public Affairs International Ltd	79,949
Public Debt Issue Costs	4,089,718
Public Service Long Term Disability	8,121,000
Public Service Pension Contributions	42,250,000
Public Service Retiring Allowance	56,964,490
Public Service Superannuation	71,542,451
Pukacz, G	187,001

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Pumps & Power Ltd	27,310
Purcha & Son Ltd, Murray	159,266
Purchasing Commission Warehouse	520,414
Purity Feed Co Ltd	18,749
Purmal Contracting, Norm	95,324
Purolator Courier Ltd	31,175
Purves Ritchie	106,546
Pye & Sons Excavating Ltd	122,726
Pylatuk, C	26,400
Pylypiuk Trucking Ltd, Mitch	35,277
Pyper, S	235,366
Q L Systems Ltd	13,350
QM Industries Ltd	39,327
Quadra Construction Co Ltd	24,791
Quaife Holdings Ltd	21,203
Qualicum School District 69	3,718,571
Quality Drafting Services	80,940
Quanta Trace Laboratories Inc	83,932
Quantz, E	81,734
Quartech Systems Ltd	1,007,130
Que Que Vee Enterprises Ltd	18,074
Queale Electronics Ltd	71,106
Queen Charlotte Helicopters Ltd	18,392
Queen Charlotte School District 50	247,670
Queensway Auto Body Ltd	13,437
Quesnel Grading Ltd	27,001
Quesnel Hiab Service Ltd	17,037
Quesnel Lake Cedar Ltd	20,084
Quesnel Recreation & Maintenance Ltd	17,172
Quesnel School District 28	2,794,149
Quesnel Security Patrol Ltd	23,207
Question Mark Productions	27,861
Quick Beam Ltd	91,078
Quietwood Logging Ltd	16,221
Quigley Contracting, Brad	16,592
Quinn Martin Gallagher Consultants	43,671
Quintette Coal Ltd	47,350
Quoin Development Ltd	71,334
R & A Contracting (1984) Ltd	55,750
R & A Logging Ltd	31,738
R & A Silviculture	68,591
R & B Enterprises	61,782
R & D Cracksealing Services	21,332
R & E Paving (1975) Ltd	349,718
R & G Trucking	14,074
R & J Contracting	38,291
R & L Trucking Ltd	247,006
R & R Holdings	59,895
R & R Shelving Systems Ltd	20,623
R & S Holdings	34,669
R & S Services Ltd	112,576
R & T Autobody	41,507
R C A Inc	70,441
R C J Island Programming	51,383
R J A Forestry Ltd	147,612
R J Aricultural Contractors Ltd	122,288
R J Contracting & N Hammond	14,157
R J Resources	21,998
R J S Technologies	37,340
R J Trucking	12,183
R K Silviculture Ltd	150,977
R L M Silvics	97,787
R M Microdat Services	54,753
R S F Energy	23,920
R S Technical Instruments Ltd	27,924
R W Blacktop Ltd	626,642
Ra-Bitco Farms Ltd	109,999
Racicot, E	14,450
Radio Shack	54,067
Rae Clutch Rebuilders Ltd, Gordon	42,150
Raeside Equipment Ltd	20,739
Railway Appliance Research Ltd	45,485
Rainbow Resources Ltd	271,657
Rainbow West Business Products Ltd	14,308
Rainsford Steeves & Associates	10,496
Ralmax Development Ltd	21,168
Ralphs Radio Ltd	214,056
Ram Thinning	158,827
Rampid Transport	24,119
Rams Custom Furniture & Millworking Inc	36,780
Ramsay Machine Works Ltd	20,906
Ramsay Stemlock & MacLeod	11,655
Ramsay Thompson Lampman	61,443
Ramsay, O	26,414
Ramsden, J A	19,448
Ramsey Cedar Craft	156,365
Ranch Drive-In Ltd	119,219
Randys Excavating	36,182
Randys Garden Service	11,536
Ranger Helicopters Canada	56,435

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Rankin & Co	17,100
Rapid-Span Structures Ltd	781,328
Rasmussen Bindery Ltd	54,072
Rasmussen, B	38,922
Rauch, R & Rauch, M	17,681
Rauch Holdings Ltd	21,508
Raven & Kaine	111,597
Raylin Contracting	300,041
Raymer, B	13,836
Rays Trucking Ltd	21,796
Read Logging Ltd, H D	30,974
Ready, V	58,543
Reaugh, I	116,085
Reay Logging	20,173
Receiver General	21,122
Recochem (B C) Inc	19,742
Recreation Parks Management	67,560
Red All Trucking	10,665
Red Carpet Coffee Services	12,435
Red Mountain Contracting	92,095
Red Rock Enterprises Ltd	34,982
Red Top Construction Ltd	29,300
Redden Net Co Ltd	24,621
Redfish Horticulture	15,070
Redhawk Rentals Ltd	14,610
Redline Silviculture	10,264
Reed Contracting Ltd	76,412
Reed Stenhouse Ltd	22,477
Reedy Forestry & Mining Services Ltd	17,252
Reedy, B	25,356
Reel West Productions Inc	17,432
Reese, T & Reese, L	46,796
Refrigerative Supply	29,021
Regan & Associates Ltd, D G	125,097
Regional District of Alberni-Clayoquot	475,939
Regional District of Bulkley-Nechako	455,624
Regional District of Cariboo	3,450,847
Regional District of Central Coast	67,441
Regional District of Central Kootenay	3,004,550
Regional District of Central Okanagan	2,585,582
Regional District of Columbia-Shuswap	2,079,446
Regional District of Comox-Strathcona	1,903,434
Regional District of Cowichan Valley	2,673,995
Regional District of Dewdney-Alouette	319,413
Regional District of East Kootenay	1,760,037
Regional District of Fraser-Cheam	1,768,945
Regional District of Fraser-Fort George	1,833,506
Regional District of Greater Vancouver	530,284
Regional District of Kitimat-Stikine	1,132,972
Regional District of Kootenay-Boundary	2,080,375
Regional District of Mount Waddington	434,403
Regional District of Nanaimo	2,263,049
Regional District of North Okanagan	1,580,786
Regional District of Okanagan-Similkameen	1,626,136
Regional District of Peace River	4,610,252
Regional District of Powell River	377,865
Regional District of Skeena-Queen Charlotte	272,712
Regional District of Squamish-Lillooet	280,925
Regional District of Sunshine Coast	2,076,300
Regional District of Thompson-Nicola	2,827,714
Regional Security Patrol Ltd	23,522
Regional Septic Tank Service	36,072
Reid Collins & Associates Ltd	378,009
Reid Collins Nurseries Ltd	1,246,047
Reid Crowther & Partners Ltd	153,930
Reid, B	47,279
Reimer Custom Drafting Ltd, G A	27,037
Reimer Trucking, M H	14,528
Reiner, H	50,380
Reinforced Earth Co Ltd	567,508
Reith Electronics	20,896
Reliable Trucking	21,866
Reliance Universal (B C) Ltd	23,015
Relieur Inc, Villemaire	15,312
Reltec Equipment Inc	15,969
Rema Tip-Top Distributors (B C) Ltd	16,023

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Remco Office Systems Ltd	64,318
Rempel Bros Concrete Ltd	84,943
Rendle, I	35,018
Renos Garage Ltd	16,527
Rentway Canada Ltd	246,213
Repko Contracting, Ron	19,044
Reportex Agencies Ltd	10,943
Resource Data Management (1985) Inc	101,958
Resource Information Systems Inc	21,000
Respiratory Care & Equipment	71,362
Restall, R	14,542
Resto-Tech Ultrapressure Ltd	10,863
Reum Contracting Ltd	271,518
Revelstoke Equipment & Rentals Ltd	13,182
Revelstoke School District 19	180,098
Revelstoke Truck Centre	21,912
Revere Corp of America	11,229
Reynolds Ltd, J C	38,609
Reynolds, M A	22,535
Rhoades Enterprises Ltd, Don	135,035
Rhone-Poulenc Pharma Inc	268,205
Ricard Logging Ltd	12,220
Richards Buell Sutton	39,983
Richards Packaging Inc	19,360
Richards, I	11,831
Richardson Design Consultants	21,238
Richardson Seed Co Ltd	836,738
Richardson, R	12,540
Richardsons Reporting Ltd	37,674
Richbar Nursery Ltd	29,925
Richmond Industries Ltd	39,272
Richmond Inn	37,513
Richmond Motorcycles Ltd	11,002
Richmond Plymouth Chrysler Ltd	246,817
Richmond Savings Credit Union	13,138
Richmond School District 38	64,363
Richport Ford Sales Ltd	39,961
Ricketts-Sewell Electric Ltd	100,374
Rickeys Grading	65,680
Rico Equipment (1983) Ltd	13,764
Ricoh Corp (Canada) Ltd	1,057,724
Riediger, J	27,013
Riggers Industrial Sales Ltd	49,459
Riggs, G	67,434
Right of Way Compensation	23,205,395
Riley, C	12,696
Rimex Supply Ltd	33,322
Rimrock Logging Co Ltd	15,707
Rinsma, K	13,650
Rippon, T	49,429
Ritchie Logging Co Ltd, D	20,756
Ritchie Service Centre	11,555
Rite Way Fencing Co	231,974
Ritter Enterprises Ltd	230,557
Ritter, R N	59,418
Rivard & Associates Ltd, L E	13,550
River Industries (Terrace) Ltd	28,205
River Industries (Wms Lk) Ltd	30,075
River Industries Ltd	21,287
River Outfitters Association of BC	24,529
Rivers & Associates Consultants	17,713
Rivers Traffic Consultants Ltd	42,339
Riverside Chevrolet Oldsmobile Ltd	22,340
Riverside Forest Products Ltd	97,040
Riverside Helicopters Ltd	248,787
Rivquip	208,072
Rivtow Straits Ltd	48,721
Roadside Equipment Ltd	10,686
Rob Roy Trucking	43,590
Rob-Ees Trucking & Equipment Ltd	18,495
Robbins Parking Service Ltd	14,981
Roberts, A	10,263
Roberts, A M	61,721
Roberts, E	16,844
Roberts, G	49,027
Roberts, G C	60,066
Robertson & Sons Insurance Services (Valemount) Inc, Jack	14,155
Robertson Construction Co Ltd, W E	262,850
Robertson Kolbeins Teevan Gallaher Associates	11,744
Robertson Peck Thompson Casilio	95,498
Robertson Rozenhart Inc	30,436
Robertson, F	35,606
Robertson, J	24,588
Robertson, M	28,009
Robertson, T	20,287
Robertson, T L	10,646
Robidoux Excavating, Rosiare	24,794
Robins Canada Inc, A H	27,135
Robins Contracting, Maurice	35,726

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Robinson Rentals & Sales	27,846
Robinson, A	32,518
Robinson, B	11,484
Robinson, H M	28,553
Robinson, L	52,797
Robinson, T	27,184
Robinsons	11,729
Robo Transport Ltd	145,926
Robson Peaks Path Finders	28,672
Robson Valley Construction Ltd	11,109
Rocket Redi-Mix	78,365
Rockwell International	10,110
Rocky Construction Ltd	1,333,388
Rocky Forest Management	277,788
Rocky Mountain Construction Ltd	117,800
Roctest Ltd	34,074
Rodger Excavating	24,219
Roebuck Properties Ltd	45,670
Roedway Contracting Ltd	464,234
Rogers Cable T V	39,199
Rogers, & Sons Ltd, Al	14,988
Rogers, M F	15,536
Rohel, A	20,916
Rohrmoser, H	62,827
Rojo Contracting Ltd	10,630
Roko Service Ltd	28,144
Rolex Plastics & Screen Printing Ltd Ltd	205,521
Roller Bros Construction Ltd	22,514
Rolling Mix Concrete (B C) Ltd	22,227
Rollins Machinery Ltd	1,292,736
Rollys Smoke Eaters	23,107
Rolston Crane & Freight Ltd	88,915
Romac Auto Services Ltd	31,613
Romaniuk, S	14,949
Romar Contracting	196,489
Romark Systems Inc	12,268
Romeike Pipeline Welding & Fabrication Ltd	28,809
Ronalds Printing	459,204
Ronalds-Reynolds & Co Ltd	218,470
Rons Auto Towing	10,171
Rons Backhoe Ltd	11,423
Rons Freight Delivery	17,733
Ronson Tire Ltd	72,393
Roosters Trucking Ltd	18,682
Roots Reforestation Ltd	1,220,520
Roper Holdings, Dan	44,872
Rorer Canada Inc	12,900
Rorison Enterprises Ltd	3,170,423
Rosen, Dr R	13,927
Rosin Trucking, R	23,867
Rosman Bros Service Centre	12,852
Ross & Associates, L A	27,324
Ross & Sons Trucking Ltd, Brian	36,399
Ross & Terrys Equipment	22,694
Ross Conrad Ltd	18,282
Ross Contracting Ltd, Gordon	26,458
Ross Ltd, Joe	96,549
Ross, L	62,096
Ross, R A	43,762
Ross, S	26,107
Rossi Holdings Ltd	21,356
Rossley, J L	39,867
Rota, D	22,437
Rotair Industries Ltd	24,351
Rotary Business Forms Ltd	347,149
Rotex Wiping Products Ltd	14,029
Rothel Excavating & Trucking Ltd	187,137
Rothenbusch, H	14,746
Rothkop Contracting Ltd	260,976
Rotoflite	33,590
Rotortech Helicopters Ltd	162,156
Rougier Inc	18,125
Roussel Canada Inc	20,125
Rowley, F	21,879
Rowntree Advertising Ltd	384,509
Rowsell Contracting, R P	79,998
Rowsell, B	20,714
Roy, W	21,325
Royal Bank of Canada	93,434
Royal City Towing & Storage Ltd	26,121
Royal Columbian Hospital	46,257
Royal Garden Hotel	11,460
Royal Inland Hospital	42,891
Royal Oak Inn	15,096
Royal Trust Co	1,472,778
Roylease Ltd	24,502
Rubin, W	10,507
Rubuz Contracting Ltd	67,798
Ruby Food Services Ltd	19,468
Rudolph Construction Ltd, E	126,000

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Rudy, J	25,617
Ruff Holdings	876,574
Ruggles, K	21,800
Rumley Grading Ltd, R H	25,694
Running Graphics Ltd	75,452
Rupert Cement Products Ltd	155,727
Rupert Gradall Ltd	28,570
Rushton Excavating Ltd	27,849
Russell & Dumoulin	1,151,336
Russell Food Equipment Ltd	80,677
Russell Transfer Ltd	18,613
Russell Truck Equipment	47,851
Russell, K G	39,906
Russo Reforestation	86,105
Rustad Bros & Co Ltd	14,884
Ruston/Tomany & Associates	36,676
Rutland Transfer Co Ltd	153,418
Ruttan, J	16,267
Ryall Development Co Ltd	18,200
Ryan Consulting Services Inc, M J	24,813
Ryan, S	13,763
Ryane Consulting Inc	57,787
Ryder Truck Rental Canada Ltd	18,110
Rymus Forestry Services, Mike	129,223
Ryneveld, D	74,145
Rynsewyn, B	15,439
S & C Construction Services Ltd	14,232
S & E Logging Ltd	48,866
S & L Silviculture & Ecology	217,282
S & P Agencies (1980) Ltd	21,117
S & S Electric Ltd	25,321
S & S Helicopter Dispatching Ltd	35,249
S A S Institute Inc	17,893
S H Industries	22,400
S H M Marine International Inc	55,471
S K Sanitary Specialties Manufacturing Ltd	27,332
S L S Ventures	45,680
S R I International	68,163
S R L Sociometrics Resources Ltd	45,193
S V Enterprises	61,052
Saanich Orchards Ltd	10,403
Saanich School District 63	366,177
Sable Infosystems	29,763
Sabre Transport Ltd	44,250
Saddlemyer, K	35,239
Sadlier-Brown Goodbrand Ltd, Nevin	11,784
Safe-Pak Supply Canada Inc	92,248
Safety Grid Pavements Ltd	44,788
Safety Mart Foods Ltd	68,078
Safety Supply Canada Ltd	431,639
Safety-Kleen Canada Ltd	27,274
Saga Mesa Water Public Service Co Ltd	17,440
Sage Mesa Water & Public Service Co Ltd	59,044
Sager, D	13,723
Sahara, R	12,900
Sahuaro Canada Ltd	462,917
Salli Blasting, Matt	11,127
Salmon Arm Paving (1977) Ltd	418,807
Salmon Arm Ready-Mix Ltd	334,506
Salmons Transfer Ltd	19,084
Salt Spring Insurance Agencies (1972) Ltd	17,210
Saltspring Island Fire Protection District	105,000
Saltspring Planters	18,659
Salvador & Son Ltd, Louis	292,538
Sams Custom Grading	34,350
Sanbar Contracting Ltd	32,768
Sancella Inc	119,015
Sander Industrial Electric Ltd	12,949
Sandercott, P	59,584
Sanders & Co Contracting Ltd	876,979
Sandfire Scientific Ltd	21,939
Sandman Hotels & Inns	19,859
Sandor Crane Service Ltd	12,276
Sandown Harness Raceway	12,349
Sandoz Canada Inc	47,622
Sandoz Nutrition Corp	40,530
Sandpiper Computer Systems Ltd	25,636
Sandwell Swan Wooster Inc	154,476
Sanesh, L	25,747
Sanford Consulting	40,978
Sangha, S	27,470
Sanh, G	41,160
Saran, E A	35,374
Saranovich Transport Ltd, A	15,870
Sarauer Enterprises	17,850
Sarbs Contracting Ltd	15,885

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Sardis Electric Ltd	15,349
Sardis Explosives Ltd	62,516
Sarnowski, P	49,553
Saskatchewan Research Council, The	17,338
Saunders Sales & Service Ltd	58,837
Saunders, M E	25,323
Savidan, M	13,096
Savin Canada Inc	231,115
Savolite Chemical Co Ltd	22,443
Sawada Contracting Ltd, J	18,100
Sawchuk, G	60,570
Saynor Varah Inc	51,884
Scala Electronic Corp	11,560
Scali & Durante Furniture Mfg Ltd	194,115
Scali McCabe Sloves	53,936
Scambler, C	12,822
Scamper Sams Enterprises Ltd	18,728
Scanlands Vacuum Tankers	23,434
Scavarda, J	179,526
Scepter Manufacturing Co Ltd	345,520
Schaffer, J	15,455
Schatz, R	10,512
Schaufele, J	18,835
Scheck, J	13,834
Schering Canada Inc	28,625
Schier Co Ltd, W A	27,879
Schiffer Trucking	22,751
Schilling, W	36,229
Schmidt Contracting, W C	25,700
Schmidt Enterprises	36,685
Schmidt, S	10,098
Schmittys Excavating	10,908
Schoen, P	13,227
Schoening Funeral Service (1961) Ltd	12,590
Scholefield, D	24,321
Schols, R	27,475
Schoolastic T A B Publication	20,035
Schreiner, P	21,644
Schreyer Logging, Roy	61,379
Schrieber, Dr D	19,606
Schroeder, D	18,243
Schubert, D	30,630
Schultes, T	19,325
Schultz Pontiac Buick Ltd	1,908,024
Schulz, E	16,431
Schulze & Associates	11,165
Schunter Contracting Ltd, R J	81,300
Schwartz Computer Consulting	41,600
Schwartz, R A	15,589
Scicore Inc	147,657
Scimborski, W	123,717
Scobbie & Associates	19,416
Scope Exploration Services Ltd	195,122
Scott Ltd, G R	13,700
Scott Plastics Ltd	100,567
Scott Spring Ltd	16,292
Scott-Marrin Inc	33,550
Scottsdad Ltd	20,308
Scottys Backhoe Service	14,417
Scythes Inc	48,148
Sea Sons Enterprises Ltd	11,992
Sea To Sky Insurance Agency Ltd	37,285
Sea-West Engines Ltd	23,861
Seabrook & Bobolo Ltd	36,872
Seabrook Broadcasting Ltd	10,269
Seaforth Towing & Salvage Ltd	18,815
Seaker, J	10,643
Sealcoat Surfacing Ltd	171,969
Seale Inc, J W	11,185
Sealum Industries Ltd	18,550
Sear Search & Rescue Equipment Ltd	70,424
Sears Canada Inc	52,905
Seaside Painters & Sandblasters Inc	87,835
Seaton Contracting, Rob	67,323
Seattle Institute for Child Advocacy Committee for Children	113,956
Sechelt Fire Protection District	106,150
Sector Computers Ltd	12,922
Security Card Systems	48,567
Security Express	49,612
Seigniory Chemical Products Ltd	33,155
Selbie-MacDonald, L	33,360
Select Express	19,140
Self, B	11,027
Selkirk College	24,386
Selkirk College Forestry	17,313
Selkirk Contracting Ltd	12,252
Selkirk Crane Service Ltd	11,009
Selkirk Remote Sensing Ltd	32,369
Selkirk Spring Ltd	14,000
Selpro Inc	12,521

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Seminchuk & Sons Trucking Ltd	57,640
Semrau Inc, Dr S R	25,464
Semrau, Dr S	10,571
Seneca Enterprises Ltd	496,077
Senniw, D	37,232
Sentes Chevrolet Oldsmobile Cadillac Ltd	121,555
Sentes Leasing	102,167
Sentinel Forestry Services Ltd	23,805
Sentres Chev Olds	22,996
Seppala, D	21,465
Septer, D	20,555
Serac Reforestation Ltd	16,220
Serials Management Systems Canada Ltd	157,046
Serles Tree Co	35,981
Servello Trucking Ltd, S	13,463
Service Office Supplies Ltd	28,439
Sesame Consulting Ltd	15,335
Seton Motors Ltd	12,444
Seven Seas Travel Ltd	147,050
Severance Settlements	4,981,754
Sexsmith Trucking, Dan	58,351
Seymour Air Ltd	299,467
Seyom Building Supplies & Hardware Ltd	25,009
Shadbolt Enterprises Ltd, W	15,533
Shades Tankers (1976) Ltd	37,399
Shadow Lines	27,094
Shady Mountain Lumber Co	112,717
Shaffer & Associates Ltd, Marvin	21,740
Shaflik Engineering Ltd, R P	206,346
Shanahans Ltd	12,193
Shannon Silviculture Services	67,630
Shannon, G	27,975
Sharp & Son Ltd, Harry	82,487
Sharp Associates Inc, I P	10,715
Sharp Associates Ltd, I P	144,165
Sharp Wings Ltd	105,957
Sharpe & Ekman	14,385
Sharps Audio-Visual Ltd	78,745
Shatex Mfg Corp	57,119
Shaw Ltd, J H	15,044
Shaw, W	28,488
Shawinigan Integ Inc	80,489
Shawnigan Lake Improvement District	172,019
Shaws Sales & Service Ltd	91,213
She-Don Enterprises Ltd	13,514
Shears, K	26,202
Shearwater Ecological Services	13,732
Sheffield, D	16,119
Sheldon-Giles, L	19,276
Sheldon, R	10,368
Shell Canada Ltd	6,426,261
Shell Canada Products Ltd	192,575
Shenton, M J	12,648
Shepard Computer Systems	16,320
Shepard Software	66,634
Shepherd, M	28,635
Sheran, F	38,360
Sheret Ltd, Andrew	48,508
Sherine Industries Ltd	11,375
Sherk, R	10,657
Sherman Agencies Ltd, J	23,888
Sherman, J	13,993
Sherrifs Fees	12,191
Sherris, P	20,876
Sherwin Logging Ltd	70,252
Sherwins Transfer Ltd	32,072
Sherwood Medical Industries Canada Inc	19,417
Shewchuk, M	13,194
Shier, D R	39,312
Ship Environmental Consultants Ltd	24,351
Sholinder & MacKay Sand & Gravel Ltd	259,733
Sholty, S	10,262
Shopas Excavating Ltd	54,758
Shopost Iron Works Ltd	61,918
Shoppers Food Mart Ltd	76,376
Shoreline Transport Ltd	19,687
Shortreed Trucking, Glenn	38,453
Shrum Liddle	14,661
Shultz Contracting, J C	19,726
Shury, S	12,450
Shuswap Flight Centre Ltd	34,179
Shuswap School District 89	4,476,414
Siddaway & Associates	63,561
Sidhu, S	15,223
Sidhu, S K	15,942
Sidney Freight Ltd	51,108

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Sidney Movers & Storage Ltd	18,970
Sids Construction Ltd	65,664
Sieger, I	31,797
Siemens Hearing Instruments Ltd	734,207
Sigalet Bros (Auto) Ltd	41,643
Sigma Data Systems Ltd	10,182
Signal Electric Ltd	55,123
Sihlis Logging, John A	31,456
Silk Questo Design Inc	14,769
Siltech Reforestation Ltd	119,812
Silva Services Ltd	502,511
Silvaram Holdings Ltd	241,442
Silvatech Consulting Ltd	550,587
Silveira Construction, John	24,281
Silvelec Services	29,469
Silver Ring Forestry	170,006
Silverado Silviculture	126,371
Silvertip Lodge	11,932
Silvertip Tire Service Ltd	42,326
Silvicon Services	43,316
Silviculture Institute of B C	77,500
Silvifor Resource Consultants Ltd	188,659
Simard, S	41,330
Similkameen Agencies Ltd	10,098
Similkameen Crushing Ltd	17,299
Similkameen Silviculture Ltd	11,900
Simon Fraser University	481,438
Simons Advertising Ltd	82,780
Simons Ltd, H A	18,996
Simpson Power Products Ltd	28,652
Simpson Trucking Ltd	34,806
Sims & Sons Ltd, A L	28,125
Sims Associates	38,336
Sims Electric Ltd	16,677
Sims, R	27,866
Simson-Maxwell	207,892
Sinclair Radio Laboratories Ltd	98,900
Sindia Contracting, M	13,345
Sindia Logging, B	287,471
Sindia Logging, Dan	16,126
Sindia, R	55,470
Singer Chetwynd Sewing	15,297
Singleton in Trust, M	33,000
Sipe, A & Mercer, A	12,680
Sitka Enterprises	102,359
Siwash Silviculture	58,643
Six Mile Lake Logging Ltd	50,553
Skeena Broadcasters Ltd	21,568
Skeena Cellulose Inc	151,425
Skeena Diesel Ltd	87,080
Skeena Forestry Consultants	37,484
Skeena Rent-A-Car	10,660
Skeena Valley Meat	16,360
Skidegate Band Council	10,000
Skillen Tree Topping, Joe	22,528
Skinner & Son Ltd, Thomas	79,459
Skinner, M Dr	18,561
Skolrood, R W	42,106
Skookum Reforestation Co-Operative Association	66,483
Skow, D	12,204
Skublen, R	11,443
Skyline Contracting Ltd	75,764
Skyword Marketing Ltd	58,351
Slaco, D	28,969
Sladey Log Sort Ltd, Doug	11,574
Slater Trucking Ltd, D	17,926
Slaton Enterprises Ltd	86,498
Sloan Enterprises	15,309
Slocan Forest Products Ltd	63,352
Slope Indicator (Canada) Ltd	60,287
Slumber Lodge Motels	10,598
Smart Sweep Inc	11,135
Smart, J	50,716
Smith & Associates Ltd, Stephen H	77,321
Smith & Associates, S	47,929
Smith & Eckess Ventures Ltd	10,377
Smith & Nephew Inc	54,175
Smith Agency, R C	10,615
Smith Chevrolet Oldsmobile	83,462
Smith Consultants Ltd, Robin	26,950
Smith Contracting Ltd, R	48,013
Smith Educational Associates Inc, Frank	42,740
Smith Engineering Ltd, D G	102,333
Smith Holding, Syd	61,965
Smith Hutchison	12,685
Smith Kline & French Canada Ltd	22,662
Smith Leasing Ltd	41,162
Smith Paper Ltd	221,699
Smith Sanitation Supply, C	84,275
Smith Services	15,059

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Smith Trucking, C A	72,759
Smith Trucking, K	105,611
Smith Trucking, L D	28,817
Smith Wildlife Resource Consultant, Glen Ltd	10,045
Smith-Barregar Ltd	14,611
Smith-Root Inc	78,758
Smith, B	24,301
Smith, D	52,963
Smith, D W	30,275
Smith, E W	18,716
Smith, H	10,041
Smith, J	25,915
Smith, J W	14,393
Smith, L	18,232
Smith, R	11,355
Smithers Resources Ltd	131,328
Smithers Transport Ltd	109,818
Smittys Trailer Hauling	12,737
Smyth, P	27,762
Snap-On Tools of Canada Ltd	30,525
Snarpen Contracting Ltd	27,753
Snopek Reforestation	20,639
Snow, D	14,352
Snowater Contracting Ltd	13,577
Snyder, L	10,473
Sobhnik Silviculture	44,485
Societe De Conservation De Loutaouais	38,731
Society for Children & Youth of B C	15,222
Softa Codeworks Inc	10,759
Softwords	35,000
Softwrite Services Inc	28,373
Soga, D	32,008
Soilcon Laboratories Ltd	87,759
Sokol, D	38,950
Soles, W G	61,257
Solid Rock Steel Fabricating Co Ltd	13,906
Solmonson, M	24,348
Solo Micro Systems Ltd	155,312
Solorenko, R	18,905
Solvo Industries Ltd	244,869
Somers & Co	112,788
Somerville Belkin Industries Ltd	147,916
Sonnys Excavating Ltd	24,416
Sony of Canada Ltd	15,340
Soo Logging Co Ltd	19,200
Sooke Backhoe Services Ltd	51,443
Sooke Computing	50,672
Sooke Fire Protection District	126,043
Sooke Region Museum	10,110
Sooke School District 62	4,346,081
Sopow, E	28,720
Soucie Construction Ltd	108,463
Soucie Enterprises Ltd	30,273
Source Data Products Inc	42,010
South Cariboo School District 30	587,832
South Coast Ford Sales Ltd	14,370
South End Auto Supply Ltd	18,055
South Okanagan Mission Improvement District	52,000
South Quadra Fire Protection District	25,000
South Surrey White Rock Womens Place Association	10,075
Southeast Forestry Contracting	12,800
Southern Interior Flight Centre Ltd	344,470
Southern Okanagan School District 14	1,484,177
Southex Exhibitions	15,695
Southgate Electric Ltd	35,610
Southgate Rentals & Equipment Ltd	28,919
Southport Electric Ltd	204,749
Southside Food Mart	11,581
Southview Cycle & Auto Ltd	11,653
Southwest Contracting Ltd	957,427
Southwestern Drug Warehouse (1986) Ltd	86,753
Sowchuk Trucking Ltd, Fred	64,391
Spar Timber Ltd	23,042
Spar-Fab Welding Ltd	15,356
Sparetime Holdings Ltd	46,508
Spatsizi Association for Biological Research	29,229
Special Libraries Cataloguing Inc	15,906
Specialized Industrial Rebuilders Ltd	18,365
Specialty Bulb Products Inc	17,482
Spectralite 70 Ltd	19,399
Spectrum Data Systems	110,296
Spectrum Forestry Consulting	35,681
Speedy Auto Glass	76,204
Speers Construction Co Ltd	6,609,805
Spence, M	12,403

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Spence, V	18,505
Spencer-Pacific Systems Inc	28,874
Spencer, R	11,269
Spences Bridge Waterworks District	41,000
Spetifore & Sons Ltd, R	96,573
Spider Staging Corp	25,580
Spilsbury Communications Ltd	113,598
Spin Services	43,799
Spir-L'Ok Industries Canada Ltd	1,120,695
Spoletini Concrete Ltd	11,210
Sportsman Chevron	11,668
Spreeuw, J	19,279
Springer Creek Enterprises Ltd	18,431
Springhouse Aviation Ltd	30,305
Spruce City Hydraulics Ltd	15,137
Spruce Valley Contracting Ltd	18,200
Spyke Contracting	18,253
Squamish Chevron	10,624
Squamish Funeral Chapel Ltd	11,202
Squamish Lillooet Regional Hospital District	35,216
Squamish Mills Ltd	10,955
Squibb Canada Inc	213,949
St Cyr, J	114,721
St George Moving & Storage Ltd	14,253
St John Ambulance	139,962
St Mars, V J	12,422
Stack, C	16,849
Stadium Motors Ltd	12,546
Staex Recources	19,000
Stafford Foods Ltd	16,197
Stage Air Ltd	32,432
Stainsby, A & Stainsby, J & Stainsby, R & Stainsby Engineering Ltd	112,500
Stampeder Service	15,896
Stancil, D	14,069
Standard & Poors Corp	64,613
Standard Auto Glass	28,590
Standard Bus Contracting Ltd	62,710
Standbridge Services, Mary K	13,052
Standbridge, K	20,121
Standguard Electronic Systems Ltd	15,490
Stanga, J	33,586
Stangoes Mechanical Repairs	15,861
Stanley Associates Engineering Ltd	341,776
Stanley Drug Products Ltd	61,396
Stannard Distributors Ltd	17,045
Stans Logging & Excavating	50,373
Stans Trailer Hauling	16,559
Star Equipment Co Ltd	35,298
Star Transfer Ltd	12,067
Startup, L	21,349
State Building Maintenance Ltd	25,780
State Line Construction Ltd	23,842
State of Washington	57,385
Statham, F	14,894
Stathers, R	35,729
Stay N Save Motor Inn	15,664
Stebbings, J	14,484
Steel Bros Canada Ltd	15,819
Steelhead Business Products Ltd	26,662
Steen Associates, D	16,596
Steeves Trucking, R F	10,623
Steffen Robertson & Kirsten (B C) Inc	15,647
Stein, G	10,900
Steinberg & Co	27,130
Steiner Contracting (1983) Ltd	39,836
Steiner Trucking Service Ltd	238,444
Stelco Inc	24,263
Stellar Systems Group Inc	1,030,104
Steno Tran Services	10,128
Stenographic Services	10,050
Stephen, D	21,014
Stephens, D L	42,527
Stephens, G K	29,959
Sterling Crane	23,252
Sterling Wood Group Inc	414,199
Stern, M	41,198
Stettner & Chalmers Services Ltd	21,010
Stevenson & Associates Ltd, W G	54,355
Stevenson & Co Ltd, James W	15,033
Stevenson Kellogg Ernst & Whinney	517,293
Stevenson, R	65,785
Stewart & Ewing Associates	36,480
Stewart Backhoe Ltd	11,077
Stewart Ventures Ltd, G L	44,844
Stewart-Eba Consulting Ltd	29,453
Stewart, C	19,146
Stewart, T A	11,793
Stewart, T M	21,234
Stewart, W	76,795

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Sti Steeltec Industries Ltd	11,128
Stieda, R	113,351
Stikine Construction Co Ltd	1,267,512
Stikine School District 87	420,662
Still, G	22,554
Stockers Security Storage & Warehouse Ltd	16,085
Stoddart Productions Inc, Jon	104,402
Stoffer Smith & Co	14,130
Stone Equipment & Loading Ltd	27,071
Stone, D	36,069
Storax Materials Handling Inc	12,975
Storey Leathers Ltd	50,619
Storey, V	27,992
Stothers & Coster	23,196
Stowell Trucking, Doug	17,078
Strategic Action Group, The	27,119
Strategic Marketing International	46,525
Streaks Excavating Ltd	23,556
Street Construction Ltd, Gordon	33,075
Striegler Trucking Ltd	11,786
Strieter Corp	31,338
Strike, L	28,000
Strohmaiers Excavating Ltd	19,879
Stromberg-Stein, S S	32,320
Stromberg, N	36,155
Struthers, J	57,088
Stuart Lake Lumber Co Ltd	78,220
Stuart, J	18,793
Stubert Lake Contracting	11,332
Student Loans Program	3,174,666
Sturm, A	27,163
Stutt Trucking, F	42,928
Styran Contracting Ltd, G E	37,050
Suburban Motors Ltd	21,916
Sudden Graphics Ltd	103,624
Suh, Dr H S	10,659
Suhan Contractors Ltd	83,652
Sulcs & Associates Ltd, P M	11,828
Sullivan Gradall Ltd, H	160,824
Sullivan Pontiac Buick Ltd	21,140
Summerhill Contracting Ltd	42,889
Summerland School District 77	73,371
Summit Capital Leasing Inc	24,486
Summit Contracting Ltd	79,079
Summit Moving & Storage Ltd	20,785
Summit Nursery Ltd	532,379
Summit Reforestation Ltd	406,573
Summit Repair & Equipment Co Ltd	67,864
Summit Wood Preservers	40,313
Summit Workshop, The	17,831
Summoning & Paying Witnesses	708,905
Sun Disposal Ltd Partnership	15,517
Sun Electric Arts	17,783
Sun Valley Paving Ltd	25,599
Sun, C, Dr	63,108
Sun, The	19,501
Sundance Reforestation	679,491
Sundry Remuneration (Non Employees)	
Legislation	587,044
Premiers Office	36,569
Ombudsman	3,055
Agriculture and Fisheries	144,244
Economic Development	61,633
Education	27,912
Energy Mines and Petroleum Resources	878,619
Environment and Parks	2,153,919
Finance and Corporate Relations	248,337
Forests and Lands	9,311,835
Health	27,065
Intergovernmental Relations	95,020
Municipal Affairs	21,741
B C Utilities Commission	145,468
Fire Suppression	5,357,376
Silviculture	10,829,845
Sunland Subaru	23,704
Sunrise Aviation (1984) Ltd	41,946
Sunrise Rentals Inc	17,374
Sunset Equipment & Rentals	12,116
Sunset Prairie Livestock Association	16,336
Sunshine Coast Air Services Ltd	23,695
Sunshine Coast Insurance Agencies Ltd	24,786
Sunshine Coast Regional Hospital District	140,624
Sunshine Coast School District 46	3,884,928
Sunshine Coast Tourism Association	13,250
Sunshine Garbage Service Ltd	20,491
Sunshine Motors Ltd	31,515

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Sunshine Valley Logging	12,250
Sunspun Food Service	24,047
Super Valu Stores Ltd	36,508
Superannuation Commission	3,550,077
Supercrete Precast Ltd	284,952
Superior Business Machines (B C) Ltd	24,994
Superior City Services Ltd	193,063
Superior Cleaning Service	11,550
Superior Falling Ltd	22,040
Superior Propane Inc	266,893
Superior Safety Supplies Ltd	156,897
Superior Stamp & Stencil Co Ltd	13,853
Superior Traffic Services	68,236
Superior Welding Supplies	14,959
Supplies & Services Riverview	1,409,219
Sure Haul Transportation Ltd	22,849
Surerus Construction & Development Ltd	11,767
Surerus Ltd, L	47,342
Surfside Moving & Storage Ltd	14,967
Surfwood Supply (1964) Ltd	112,360
Surkan Trucking, R	12,826
Surrey Classics Mfg Ltd	16,690
Surrey School District 36	100,888
Sussex Consultants Ltd	28,500
Sutherland, B	52,846
Sutherland, J	34,576
Sutton Excavating Ltd	15,042
Sutton Trucking	21,760
Svendsen, S	21,550
Swan Lake Contracting Ltd	199,610
Swan Wooster Engineering Co Ltd	110,407
Swanie & Son Trucking	53,020
Swanson & Turner Trucking Ltd	32,530
Swanson Ltd, L & H	33,062
Swanson, D	25,818
Swede Construction Ltd	91,025
Swedes Construction Ltd	12,129
Swens Contracting	40,617
Swetlikoff, M	13,758
Swift Creek Holdings Ltd	20,556
Swift Dispatch Service Ltd	10,987
Swiftsure Construction Co Ltd	14,638
Swing Stage Clima Inc	14,099
Swinton & Co	34,912
Swiss Bank Corp	34,612
Swiss Bank Corp International Ltd	77,978
Sydney Development Corp	17,637
Syls Trucking	13,096
Sylva Management Services Ltd	18,595
Sylvametrics Consulting	47,662
Sylvan Vale Nursery Ltd	487,676
Sylvatica Forestry Services	71,708
Symax Garment Co Ltd	93,865
Syms Enterprises Ltd	10,432
Syncra Wood Design Inc	10,434
Syndel Laboratories Ltd	20,655
Synergistics Consulting Ltd	15,705
Synerlogic Inc	18,432
Synertech Systems Corp	305,527
Synkoloid Co of Canada, The	10,070
Syntex Diagnostics	95,176
Syscon Technologies Ltd	233,479
Systemhouse Inc	235,062
Systems Auditing Inc	12,658
Systems Business Forms Ltd	24,294
Systron Projects Inc	93,319
T & A Drilling & Blasting	34,315
T & K Service (1983)	12,573
T & N Contractors	252,320
T & P Service Centre	19,466
T & R Contracting Ltd	83,791
T & R Motors Ltd	24,913
T & R Services Ltd	381,122
T & S Communications Ltd	45,745
T & T Septic Services	13,218
T & T Sports	10,480
T D Logging	24,255
T D R Economics & Computing Services Ltd	44,416
T F M Forestry Ltd	25,953
T K B Oilfield Contracting Ltd	18,944
T K Ranch	100,656
T N T Logging	14,761
T N T Skypak Inc	39,706
T P Systems Ltd	907,676
T T & C Contracting	116,014
T V Canada	40,000
T V Ontario	67,179
Tab Products of Canada Ltd	62,533
Tabor Contracting	14,954

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Tabor Lake Logging Ltd	69,230
Tacheeda Contracting	24,870
Tad Radio of Canada Inc	90,578
Tahsis Co Ltd	151,248
Tahtsa Reach Contracting Ltd	18,230
Taiga Forest Products Ltd	21,943
Taiga Management Ltd	10,541
Taiga Wood Products Ltd	18,249
Tait, M	47,379
Taivainen, E	51,202
Talisman Land Resource Consultants	39,242
Talking Tree Forestery Contracting	375,059
Tall Totem Transport Ltd	11,934
Tall, K	10,638
Tallen Contracting, Morris	10,987
Tallen, M	106,250
Talstra & Co	46,958
Talvan Machine Shop Ltd	27,836
Talvila, K	16,500
Tanaka, K	21,100
Tanizul Timber Ltd	312,895
Tanton/Mitchell Group	49,140
Tanu Contracting Ltd	51,652
Taponen, M	51,592
Tara Excavating, Ken	22,524
Targa Contracting Ltd	192,761
Target Canada Productions	50,867
Target Products Ltd	311,903
Target Transport Services Ltd	34,417
Tarsus Enterprises (1985) Ltd	40,546
Tarter Installations, John A	26,235
Tasa Enterprises Ltd	22,389
Taschuk Consulting Sevices	18,138
Tasco Supplies Ltd	23,435
Tasker, R	38,683
Tatalkuz Lake Ranch	18,079
Tatla Lake Grading	167,231
Tawa Enterprises Ltd	1,283,159
Tayco Paving Co Ltd	906,957
Taylor Automotive Supplies Ltd	58,263
Taylor Aviation Ltd	63,360
Taylor Bardal & Dorchester	32,394
Taylor Contracting	30,533
Taylor Excavating Ltd, D	10,803
Taylor Motors Ltd, Ken	14,065
Taylor Office Products Ltd	10,864
Taylor Peach & Associates Ltd	26,562
Taylor Pearson & Carson (B C)	14,083
Taylor Research Associates	25,575
Taylor Tait Goddard & Ruley	20,142
Taylor Trucking, Cecil	38,431
Taylor-Wilton Nelson Ltd	34,125
Taylor, C	14,818
Taylor, G	34,650
Taylor, J D	74,142
Taylor, L	45,043
Taylor, R	10,963
Taylor, S	32,579
Teachers Travel Costs	35,862
Team Sales Ltd	11,271
Tebbutt, L	24,151
Tech Forest Consulting	91,807
Technical Marketing Associates Ltd	104,799
Technology Resource Inc	25,000
Tedgin Consulting	13,983
Tedlie, J	14,068
Teds Drilling & Contracting Ltd	199,758
Tegart Xmas Tree & Contracting Co, D	13,979
Tegra Industries Inc	25,084
Tektronix Canada Inc	90,986
Tel Air Services Ltd	83,421
Telecan Marketing Inc	89,957
Teleconsult Ltd	74,189
Telex/Tulsa Computer Products Ltd	31,291
Telkwa Enterprises Ltd	37,748
Tels Enterprises Ltd	22,663
Ten 70 Marketing Inc	402,719
Tenex Data Corp	37,606
Tensar Corp, The	32,885
Teppema, G	11,279
Ter Contracting Co Ltd	20,115
Tercer Lake Logging Ltd	32,152
Tercon Contractors Ltd	7,507,932
Terra Engineering Laboratories Ltd	45,999
Terra Surveys Ltd	10,126
Terrace Air Ltd	57,875
Terrace Builders Centre Ltd	16,875
Terrace Co-Operative Association	22,272
Terrace Excavating	120,441
Terrace Motors Ltd	46,182
Terrace Paving Ltd	121,961

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Terrace School District 88	1,189,335
Terrace Steel Works Ltd	12,639
Terrace Totem Ford Sales Ltd	56,269
Terrace Travel Ltd	49,880
Terrafix Filter Fabrics Inc	17,488
Terrasol Revegetation Erosion Control Ltd	284,633
Terrell, R	12,603
Terrico Trucking, B	31,929
Terry Logging Ltd	67,162
Tesseract Software Ltd	1,318,815
Tex-Pro Western Ltd	45,447
Texaco Canada Inc	500,373
Texaco Mountaineer Service	14,219
Texas Instruments Inc	26,064
Texel Geotextile Canada Inc	107,297
Texel Inc	20,048
Texguard Forestry Products	63,965
Therrien Contracting Ltd, Pierre	95,349
Thexton, D	91,639
Thibault Trucking Ltd	15,808
Thibault, L	31,316
Thicke Engineering Ltd, R B	11,993
Thideman Logging Ltd	87,796
Thiel Resources Ltd	21,009
Thielen Contracting, Brian	58,608
Thielen, B	141,309
Thies, J	11,532
Thiessen, L	25,626
Third Wave Communications	70,360
Thoma Services	25,953
Thomas Bus Sales	47,435
Thomas Ranches Ltd	43,442
Thomas, G J W	53,955
Thomas, K R	28,944
Thome Hoy Jesperson & Sloan	10,333
Thompson & Elliott	26,117
Thompson Auto Upholstery Ltd, S	20,433
Thompson Enterprises, Stuart	21,500
Thompson Logging Ltd	52,030
Thompson Ltd, T	11,758
Thompson Nicola Regional Hospital District	930,200
Thompson Spray Services Ltd	23,114
Thompson Valley Insurance Services Ltd	26,619
Thompson, A	20,000
Thompson, D	85,410
Thompson, D G	42,166
Thompson, G	47,724
Thompson, J	55,837
Thompson, K	22,053
Thomson & Associates Ltd, T M	830,882
Thomson Spray Services	77,975
Thomson, C	15,253
Thomson, T	205,448
Thor Construction Ltd	15,946
Thorne Ernst & Whinney	229,924
Thorne Ernst & Whinney Inc	42,050
Thornhill Grocery	64,192
Thornhill Husky Service	20,010
Thornhill Volunteer Fire Department	15,292
Thornton, R	22,719
Threadkell, S	41,021
Three B Contracting	20,328
Three Crowns-Tre Kronor Catering Ltd	35,707
Three Vets Ltd	22,324
Threshold Ventures Ltd	118,375
Throssell, R	23,798
Thunderbear Consulting Ltd	50,416
Thunderbird Drilling & Blasting	58,045
Thurber Consultants Ltd	130,387
Thurmeier, J	10,400
Thuro Logging Ltd	14,207
Tiani, R & Tiani, D	22,562
Tide Lake Contracting Ltd	183,257
Tiger Mechanical	15,629
Tilbury Cement Ltd	67,195
Tilden Car Rental Inc	20,805
Tillicum Lodge	13,830
Tillinghast Nelson & Warren Inc	27,954
Timber Bay Contracting Ltd	139,124
Timberland Consultants Ltd	189,835
Timberland Supply Co Ltd	50,164
Timberline	30,314
Timberline Forest Inventory Consultants	111,201
Timberline Pontiac Buick GMC Ltd	10,764
Time Air (1982) Ltd	37,576
Times-Colonist	77,958
Timm Silviculture, R	42,627

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Timmons & Associates	10,000
Tinker Kueng & Co	12,288
Tinsley Bros Enterprises Ltd	36,002
Tintagel Silviculture	163,600
Tippet-Richardson Ltd	11,665
Tischler, F	30,000
Titan Construction Ltd	26,280
Titan Explosives Ltd	60,337
Titan Steel & Wire Co Ltd	28,875
Tkachyk, M	14,916
Tlell River Transport	25,772
Tobin, A	52,948
Tokyu Land Corp	162,324
Toledo Scale	27,740
Tolkamp Contracting & Equipment Rental	172,844
Tolko Industries Ltd	59,057
Toll Timber Tree Planting Ltd	12,887
Tolman, D	23,185
Tolsons Enterprises Ltd	42,601
Tomeron Systems Inc	18,164
Toms Trucking & Hiab Service	16,192
Tonys Enterprises Ltd	20,097
Tool Box Rentals, The	10,870
Topper Floats Ltd	62,504
Tor Tor Trucking	16,605
Toronto Dominion Bank	24,424
Toronto-Dominion Bank, The	26,590
Tosczak Trucking, M	35,705
Toshiba of Canada Ltd	359,822
Total Coatings Ltd	84,840
Total Graphics	83,483
Total Reporting Service	38,905
Touche Ross & Co	306,935
Tourism Research Group	35,028
Tourism Vancouver	10,000
Tower Brothers Equipment Ltd	144,238
Town & Country Construction Parksville Ltd	52,919
Town & Country Propane Ltd	11,752
Town & Country Towing	37,274
Town Centre Chevrolet Oldsmobile Ltd	75,454
Town of Gibsons	21,429
Town of Osoyoos	25,232
Town of Sidney	18,521
Townsend Bros Construction Co Ltd	11,660
Towrite Towing	25,088
Toyo Tire Canada Inc	44,221
Trace & Sons Ltd, A	13,457
Trade Engraving Co Ltd	59,269
Tradewell Custom Displays & 3M Canada Inc	117,570
Tradewell Custom Displays Ltd	414,891
Traeger Distributors Ltd	34,967
Trail Cartage & Storage Ltd	10,007
Trail Regional Hospital	20,862
Trail School District 11	619,896
Trans Pacific Reforestation Ltd	173,487
Trans-Canada Social Policy Research Ltd	30,000
Trans-Provincial Airlines Ltd	95,914
Trans-Western Electric Ltd	222,108
Transcript Proceedings	13,494
Travel Canada Inc	11,498
Travelworld Ltd	136,902
Travenol Canada Inc	2,465,820
Treadstone Forestry Consultants	196,946
Treck Photographic Inc	10,961
Tree Island Industries Ltd	61,832
Treeland Forestry Services Ltd	50,416
Treetec Reforestation	20,500
Trench Contracting Ltd	104,024
Tri Valley Construction Ltd	43,283
Tri-City Paving Ltd	140,185
Tri-City Welding Supplies Ltd	16,840
Tri-Kon Precast Products Ltd	133,588
Tri-Lake Flight Centre Ltd	48,230
Tri-Lake Ready Mix (1987) Ltd	30,039
Tri-Mac Concrete Ltd	72,551
Tri-Mountain Equipment Ltd	98,646
Tribe Management Consulting Services Ltd	27,472
Tricil (Sarnia) Ltd	66,660
Trimac Transportation Services Ltd	27,000
Trimseal Plastics Ltd	157,095
Trine Investments Ltd	58,667
Trio-Travel Ltd	77,241
Triple D Auto Service Ltd	12,382
Triple P Holdings Ltd	469,271
Triple T Sandblasting Ltd	126,944
Triple 8 Enterprises Ltd	742,312
Tristar Cap & Garment Ltd	13,129
Triton Steel Ltd	11,267
Trory Construction Specialties	80,600
Trotter, D	38,367
Trowelex Concrete Contractors Ltd	14,857
Truax, K	19,349
Trubiak, M	12,127
Truckline Parts	80,552
Trucon Construction (1986) Ltd	1,000,565
True Colour Photo Labs Ltd	47,343
True North Engineering	23,808
Tsayta Contracting Ltd	269,859
Tsuga Forestry Contractors Ltd	197,840
Tuberculous & Chest Disabled Veterans Association	16,174
Tucker Logging Ltd, Larry	38,345
Tudor Lawn Care	26,831
Tudor Sales Ltd	12,094
Tuinman, J	21,442
Tuition Reimbursements	233,659
Tujo Trucking Ltd	23,070
Tulsa Computer Products Ltd	209,206
Tundra Helicopters Ltd	114,270
Tundra Turbos Inc	21,034
Turbo Resources Ltd	131,147
Turbo Transport (1978) Ltd	47,211
Turbocharger Services	13,319
Turcotte Contracting, Maurice	61,357
Turner & Son Trucking, Ed	22,601
Turner Contracting Ltd, Laverne	14,214
Turner Excavating, Ross	12,862
Turner Gas & Oil Service Ltd, W	57,395
Turner Loading & Hauling	91,664
Turner, D	24,400
Turtle Track Contracting Ltd	137,157
Tweedsmuir Trucking Ltd	38,604
Twig Contracting Ltd	445,951
Twin Cities Radio Ltd	10,704
Twin H Moving & Storage	51,489
Twin River Electric & Heating Ltd	57,332
Twin Sevens Contractors	13,836
Twister Pipe Ltd	15,347
Two-Jays Silviculture	60,617
Ty-Crop Welding & Mfg Ltd	1,033,520
Ty-Don Contracting Ltd	14,154
Tyee Airways Ltd	45,131
Tyee Building Supplies Ltd	15,996
Tyers Transport Corp	76,774
Tyler, Dr M G	21,872
Tymlabs Corp	17,227
Tyzuk, B	25,741
Tzvetcoff, A	12,670
U B C Bookstore	38,270
U B C Pathology	349,085
U S Department of Commerce	10,637
Ucluelet Contracting Co Ltd	37,161
Ulstein Maritime Ltd	54,049
Ultimar Audio Productions Ltd	15,885
Ultracom Consulting Services Ltd	12,583
Uma Engineering Ltd	143,865
Umbrella Shop	12,211
Unemployment Insurance-Matching Contributions	24,857,284
Unger Construction Co Ltd	601,613
Unifirst Canada Ltd	28,328
Uniglobe Freedom Travel Ltd	52,387
Uniglobe Priority Travel Services	13,825
Union of B C Municipalities	17,631
Uniroyal Goodrich Canada Inc	174,406
Unistrut Building Systems Ltd	544,654
Unisys Canada Inc	25,223
Unitech of Alaska Inc	14,445
United Automotive Distributors Ltd	24,378
United Contractors Ltd	2,008,485
United Engineering Ltd	36,122
United Iron Works Ltd	45,061
United Lock-Block Ltd	55,905
United Reporting Service Ltd	58,528
United Tire & Rubber Co Ltd	53,889
United Warehouse Equipment	53,480
Unitel Communications Inc	42,497
Unitow Services (1978) Ltd	34,590
Unitron Industries Ltd	330,808
Universal Fastening & Concrete Accessories (Burnaby) Inc	32,698
Universal Fastening & Concrete Accessories Canada Inc	19,346
Universal Go-Tract Ltd	96,767
Universal Reproductions & Engineering Supplies	19,804
Universal Sheet Metal Ltd	10,688
Universal Systems Ltd	144,775
Universal Tire Inc	19,924
University of Alberta	31,744
University of B C	1,552,340
University of Calgary	18,032
University of Montana	13,105
University of Victoria	280,922
University of Washington	23,673
Univeyor B C Ltd	48,535
Upjohn Co of Canada	91,647
Upland Excavating Ltd	12,632
Upper Lakes Economic Development Society	102,136
Upper Nicola Trucking	37,769
Upshon & Associates Graphics (1986) Ltd	229,117
Urban Research Associates	11,000
Urban Research Group Ltd, The	33,408
Urban Systems Ltd	284,800
Urban, D	62,087
Urchit, B	12,306
Urchit, H	67,759
Urist Chemical Laboratory	11,319
Urquhart Enterprises Ltd	93,251
Urquhart, I	12,698
Urquhart, J	34,614
Urquhart, J B	11,873
Ursa Contracting	46,264
Utec Industries Corp	116,792
Utlas Inc	41,889
V Line Construction Ltd	20,977
V-Com Technology (Vancouver) Ltd	10,247
VS Support Co	69,083
Valburg, D	31,631
Valentine Farm	30,583
Valex Timber Ltd	11,316
Valiquet, S	18,000
Valley Blades Ltd	97,707
Valley Drilling	16,127
Valley Excavating	21,860
Valley Fuel Injection Ltd	22,138
Valley Helicopters Ltd	366,440
Valley Mechanical Ltd	14,446
Valley Oxygen Supplies	13,405
Valley Rentals Ltd	65,634
Valley Supply Co Ltd	39,885
Vallis Excavating, B	27,657
Van Alstine, S	80,722
Van China Trade Centre Ltd	11,393
Van Den Brink, J	10,532
Van Es, R	226,280
Van Leeuwen Landscaping Ltd	27,950
Van Mook Bulldozing Inc	78,832
Van Mook Contracting Ltd	36,213
Van Rijn Enterprises Ltd	25,359
Van Waters & Rogers Ltd	321,417
Van-Kam Freightways Ltd	199,345
Van-Toria Connection	10,363
Van-Whole Produce Ltd	22,803
Vancal Reproductions Group	110,895
Vancouver Bio-Machine Systems Ltd	97,497
Vancouver Board of Trade, The	53,785
Vancouver Bookbinding Ltd	15,636
Vancouver Cinecom Associates Ltd	28,665
Vancouver City Savings Credit Union	100,614
Vancouver Community College	82,499
Vancouver Customs Brokers Ltd	16,977
Vancouver Design Team	20,000
Vancouver General Hospital	141,529
Vancouver Helicopters Inc	144,159
Vancouver Independent Reporters	10,710
Vancouver International Film Festival	40,000
Vancouver Island Coach Lines Ltd	10,026
Vancouver Island Helicopters Ltd	1,030,208
Vancouver Island North School District 85	601,384
Vancouver Island Regional Library District	1,885,062
Vancouver Island West School District 84	125,911
Vancouver Magazine Service Ltd	202,584
Vancouver Micro Support Inc	55,429
Vancouver Oral Centre for Deaf, the Children Inc	75,000
Vancouver School District 39	1,090,379
Vancouver South Constituency Secretarial Services	13,900
Vancouver Trade & Convention Centre	295,336
Vancouver Tree People (1977) Ltd	31,430
Vandelta Communication Systems Ltd	15,295

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Vandenbrink, B	17,360
Vandergaag & Sons Construction	77,565
Vanderhoof Co-Operative Association	23,183
Vanderhoof Flying Service Ltd	63,565
Vanderhoof Transfer Ltd	11,382
Vanderzalm Construction Ltd	380,621
Vane Lawn & Garden Services Ltd	112,347
Vanex Truck Service Ltd	48,939
Vanport Enterprises Ltd	11,429
Vary Industries (1982) Ltd	15,990
Veale Holdings Ltd, G	108,885
Veale, G	107,195
Vedder Transport Ltd	223,904
Venner, T	52,903
Vereburn Supply Ltd	99,905
Verkley, J	24,520
Vermaning Systems Services	10,380
Vernon Business Services Inc	12,622
Vernon Cycle City Ltd	10,918
Vernon Daily News	12,984
Vernon Diesel Ltd	10,312
Vernon Fruit Union, The	120,743
Vernon Helicopters Ltd	338,408
Vernon Interior Printers Ltd	31,900
Vernon Irrigation District	11,534
Vernon Jubilee Hospital	27,702
Vernon Motor Products	11,620
Vernon Moving & Storage Ltd	20,665
Vernon Paving Ltd	285,579
Vernon School District 22	2,776,860
Vernon, F D S	74,531
Versatile Pacific Shipyards Inc	651,393
Verster Business Equipment Inc, Guy	10,800
Vertinsky, Dr I	51,471
Vickers & Palmer	45,497
Vics Landscaping	28,480
Victoria Alarm Service Ltd	11,026
Victoria Book & Stationery Co Ltd	835,148
Victoria Cartographic Co	11,763
Victoria File Tech	125,027
Victoria Foundries Ltd	56,137
Victoria Marine Electric Ltd	29,831
Victoria Microfilm Co Ltd	125,364
Victoria Microsystems Ltd	47,000
Vidatron Communications Inc	141,644
Video Only	75,580
View Construction Ltd	5,671,892
View Royal Fire Protection District	140,877
View West Services Ltd	26,206
Viewpoints Research Ltd	12,914
Vihar Construction Ltd	32,888
Viking-Alexander Metal Products Ltd	79,516
Villa Chevron Service	21,007
Village Insurance Services Ltd	36,592
Village of Granisle	87,608
Village of Lions Bay	16,833
Village of Lumby	10,575
Village of Midway	12,124
Village of Oliver	57,548
Village of Taylor	103,653
Villers Air Services Ltd	68,017
Vimar Machinery Ltd	30,353
Vincent Cabinet Making & General Carpentry, Doug	12,951
Vincent, D	11,490
Vinlaw Resources Ltd	721,063
Vipond, R	39,560
Virgo Logging Ltd	18,885
Visa Truck Rentals (1976) Ltd	26,968
Vista Consultants	11,000
Vista Signs	17,140
Visual Education Centre	149,065
Visual Information Systems	17,859
Vitalaire Healthcare Centre	34,225
Vitis Plywood Ltd	11,250
Vlaar Backhoe Service, H	23,994
Voitovick, J	10,213
Vojnovich Industries, Mike	19,391
Voyageur Contracting Ltd	15,695
Vrlak Robinson Hayhurst Communications Ltd	1,105,635
Vukelic, M	13,684
Vulcan Machinery & Equipment Ltd	876,735
Vus Enterprises	27,882
W & W Construction Ltd	52,925
W B Contracting	21,840
W E D G E	18,910
W F S Enterprises Ltd	113,294
W J & Sons Trucking	21,454
W L Construction Ltd	137,570
W R Construction Products Ltd	14,449
W Ross MacDonald School, The	105,002
Wacker Consulting	31,042
Waddington Logging	11,154
Waddington, J	45,238
Wade Co Ltd, Norman	127,631
Wadlegger Logging & Construction Ltd	59,803
Wadsworth Publishers Canada Ltd	272,858
Wagar Construction, Glen	59,258
Wagar Trucking Ltd, Frank	28,641
Wagenstein Contracting Co Ltd	20,635
Waglisla Air Inc	43,169
Wagner, N	13,020
Wahl Cleansweep, Al	13,708
Wainbee Ltd	12,903
Wainwright Marine Services Ltd	33,350
Wajax Industries Ltd	1,358,176
Wakiwa Construction Ltd	11,707
Walchuk & Sons Holdings Ltd	36,931
Walco Industries Ltd	79,671
Walden Public Relations Ltd	87,733
Waldron Holdings Ltd, W C	39,365
Wales, D	87,710
Walker, G & Persson, S & Douglas, C	19,471
Walker & Sons Contracting Ltd	64,166
Walker Leonard Advertising Ltd	12,327
Walker, D A	21,765
Walker, G	50,215
Walker, H	21,524
Walker, J	21,244
Walker, R	41,687
Walkers Repair Centre Ltd	23,167
Wall, G J	27,955
Wall, J	10,638
Wall, M	16,400
Wallensteen, R C	44,399
Wallinger, W	23,922
Wallis, D	24,353
Walls & Son Ltd, Fred	76,832
Walpole, D	34,756
Walske, J & Hounsell, W & Braet, K	59,760
Walters Bros Cariboo Transport Ltd	12,142
Walton, R	44,916
Walts Automotive Repair	12,625
Walts Trucking Ltd	13,051
Wampole Inc	17,340
Wang Canada Ltd	8,435,113
Wang Equipment Services (Canada) Inc	138,263
Wansa Enterprises Ltd	80,534
Warburton, H C	20,000
Ward Ltd, Rusty	17,065
Ward Music Ltd	129,663
Ward Trucking, Wayne	49,747
Ward, C	16,281
Ward, M T	11,909
Warde, C D	18,340
Waring Marine Ltd	10,871
Warn, P	22,578
Warner-Lambert Canada Ltd	19,803
Warner, J B	14,949
Warren, A	33,183
Warren, C	37,036
Watchorn & McLellan	10,384
Waterhouse, M	15,497
Waterloo Bedding Co Ltd	40,873
Waterous G M Diesel Ltd	33,761
Waters Contracting, D	40,819
Waterside Ventures Ltd	726,526
Watkin Motors Ltd	21,736
Watkins Grading Ltd, Merv	132,772
Watson Engineering Ltd	32,045
Watson Excavating, Wayne	10,142
Watson Goepel Maledy in Trust	30,000
Watson Ltd, John	43,079
Watson, A	32,395
Watson, S	40,054
Watt Films Inc, G	22,728
Waymarc Sales Corp	20,740
Waynes Tractor Services	50,514
Weasel Security Corp	19,506
Weather B Transport Co Ltd	15,142
Weatherly, D	15,334
Web Press Graphics Ltd	268,961
Webber & Co	11,076
Weber Trucking Ltd, C	16,946
Webster, B	41,795
Webster, J C	11,309
Webster, R	137,676
Weddell, G	42,348
Wedgemont Blasting	25,908
Weel, J	22,025
Wegner Installations, B	36,181
Weipert, R	11,634
Weismiller Transport Ltd, W A	13,713
Weldon Logging Ltd	12,132
Weldwood of Canada Ltd	542,842
Wells Fargo Armcar Inc	34,824
Wells Fargo Contracting Ltd	132,035
Wells Holding Ltd	22,391
Wells, S	11,138
Wells, V	22,020
Wenstar Enterprises Ltd	93,087
Wenzel Logging, E	11,649
Wes-Tel Communication Services Ltd	11,214
Wesco	47,278
Wesco Contracting Ltd	315,607
Wesco Industries Ltd	21,134
Wesley Construction Ltd	15,524
West Arm Concrete Ltd	14,121
West Arm Freight Forwarding Inc	15,384
West Arm Truck Lines Ltd	24,913
West Bridge Corp	307,887
West Bros Frames & Chairs 1976 Inc	61,763
West Coast Electric Ltd	75,103
West Coast Engineering Ltd	1,251,288
West Coast Machinery Ltd	26,539
West Coast Manly Shipyard	173,118
West Coast Marking Ltd	275,717
West Coast Reproduction Centre	132,757
West Creek Silviculture	62,016
West Crystal Co Ltd	11,976
West Fraser Building Supplies Ltd	19,013
West Fraser Concrete Ltd	12,223
West Fraser Holdings Ltd	14,026
West Fraser Mills Ltd	196,263
West Fraser Williams Lake Store	59,271
West Georgia Consultants	83,204
West Kootenay Gradall Flagging	76,070
West Kootenay Power & Light Co Ltd	156,432
West Kootenay Traffic Control	140,390
West Shore Constructors Ltd	541,039
West Studios (1983) Ltd, W D	16,641
West Transfer (1965) Ltd	17,497
West Van Shell Service	16,623
West Vancouver School District 45	493,592
Westair Aviation Inc	116,955
Westar Mining Ltd	25,100
Westar Timber Ltd	898,384
Westaway Ross & Walters	57,646
Westbank Blasting	11,721
Westbank Indian Council	63,502
Westbank Irrigation District	13,259
Westburne	47,345
Westburne Electric Supply (B C) Ltd	17,795
Westbury Enterprises Ltd	42,544
Westcan Cole & Weber	136,497
Westco Safe & Vault Co	10,538
Westcoast Drilling Supplies Ltd	10,470
Westcoast Polysystems Ltd	45,447
Westcoast Reporting Ltd	29,916
Westcoast Savings Credit Union	18,379
Westcoast Woodworking Ltd	10,400
Westcu Insurance Services Ltd	33,305
Westech Solutions Ltd	14,023
Western Air Cooled Engines Ltd	10,139
Western Bindery Ltd	19,229
Western Body Shop	32,493
Western Brake & Clutch (1981) Ltd	23,958
Western Canada Steel Ltd	71,412
Western Concrete Products Ltd	129,245
Western Decal Ltd	97,403
Western Equipment Ltd	114,540
Western Fibres Ltd	180,596
Western Foam Supply Co (1985) Ltd	49,230
Western Forest Management	23,614
Western Forest Products Ltd	678,249
Western Grater Contracting Ltd	32,511
Western Imperial Distributors Ltd	29,061
Western Imperial Magnetics Ltd	92,890
Western Industrial Relations Ltd	39,862
Western Inflatable Boat Centre	11,703
Western Institute for the Deaf	29,015
Western Lath Ltd	15,652
Western Learning Systems International	39,897
Western Legal Publications	25,320
Western Management Consultants	70,912
Western Marine Co	12,101
Western Medi-Aid Products Ltd	51,372
Western Midland Communications Ltd	178,587

	$
Western Moving & Storage	33,133
Western Pacific Equipment Inc	105,591
Western Power Cable Jointing Ltd	51,454
Western Press Clipping Bureau	30,818
Western Psychological Services Inc	32,500
Western Reforestation Co-Operative	44,194
Western Renewable Resources	12,960
Western Scale (Prince George) Ltd	21,896
Western Scale Co Ltd	27,633
Western Scientific Services Ltd	84,998
Western Sound Ltd	19,731
Western Subsea Technology Ltd	40,207
Western Supplies Ltd	196,528
Western Technical Supply Co Ltd	189,113
Western Traffic Control	28,415
Western Waste Management Ltd	15,194
Western Weed Control (1980) Ltd	10,815
Western 80 Enterprises Ltd	88,598
Westfor Resource Consultants Ltd	54,917
Westgarde Enterprises Ltd	17,969
Westgro Sales Inc	100,123
Westin Bayshore, The	17,973
Westinghouse Canada Inc	17,998
Westlake Paving & Aggregates Ltd	91,132
Westland Helicopters Inc	479,353
Westland Resource Group	41,622
Westlang Truck & Auto Centre Ltd	16,226
Westminster Chevrolet Oldsmobile Ltd	11,109
Westminster Management Consultants	42,350
Westminster Pier Development Corp	45,500
Westmo Developments	17,019
Westmont Electric Ltd	39,902
Westside Cutting & Coring 78	40,267
Westsyde Road Materials Ltd	99,320
Westube Co Ltd	16,132
Westview Agencies Ltd	49,931
Westward Timber Co Ltd	23,526
Westwind Resources Group Ltd	25,000
Westwood Contracting	11,589
Westwood Equities Ltd	23,415
Westwood Timber Brokers	21,722
Weyerhaeuser Canada Ltd	217,687
Wheeler Contracting	108,475
Whiskeyjack Reforestation Ltd	427,070
White & Associates Co, M A	67,341
White Lake Logging Co Ltd	24,785
White Saddle Air Services Ltd	203,721
White Spruce Enterprises (1981) Ltd	22,843
White Woods Inc, R	35,650
White, C	40,925
White, E	30,784
White, G	16,711
Whitecap Books Ltd	29,925
Whitehead, T	15,220
Whitelaw, Dr J P	15,355
Whites Enterprises, Gary	26,852
Whites Glass Ltd, Norm	13,471
Whites Scuba Shop, Frank	10,601
Whitewater Motors Ltd	36,846
Whiteway Linen Services Ltd	35,922
Whitmarsh, H	13,330
Whitney Kemp Ltd	37,343
Whyte, D	18,837
Whyte, D M	33,000
Wiebe Equipment	32,101
Wiebe, J	16,275
Wiegele Helicopter Skiing, Mike	30,000
Wight Insurance Agency Ltd	27,148
Wigmar Construction (B C) Ltd	27,332
Wild Leitz Canada Ltd	111,130
Wildcat Pilot Car Service Ltd	11,909
Wilderness Airline (1975) Ltd	188,866
Wilderness Fire & Resource Service Group Inc	725,296
Wildwood Recreational Services	103,091
Wiley & Sons Canada Ltd, John	319,234
Wiley, A	15,673
Wilfs Contracting	45,280
Wilk, R	10,249
Wilkes, D	35,650
Wilkey & Humphreys	12,848
Wilkinson Co Ltd	169,904
Wilkinson, L	13,486
Wille Dodge Chrysler Ltd	581,164
Williams & Associates Ltd, D H	38,447
Williams & MacKie Ltd	18,138
Williams Color Photo Finishing	10,420
Williams Creek Co	46,957
Williams Davie Singh & MacCarthy	20,812
Williams Lake Honda	17,104
Williams Lake Tribune, The	28,275
Williams Machinery Ltd	265,191
Williams Moving & Storage (B C) Ltd	261,486
Williams Moving & Storage (Cranbrook) Ltd	26,985
Williams Trucking Ltd, Dave G	38,761
Williams, S	20,470
Williamson Blacktop & Landscaping Ltd, H	1,020,946
Williamson Bros Construction Ltd	1,911,743
Williamson Paving Ltd, Jack	1,128,163
Williamson, B F	38,702
Williamson, D	15,667
Willis Cunliffe Tait & Co Ltd	408,214
Willment, R	34,507
Willow Ridge Contracting	12,570
Willowbrook Parts Ltd	15,814
Willson Backhoe Service, S	37,889
Wilmac Equipment Ltd	27,314
Wilson Construction, R	57,521
Wilson Consultants Ltd, I R	27,555
Wilson Enterprises	15,635
Wilson Mechanical Ltd	21,230
Wilson Trucking, Colin	62,545
Wilson, C	21,325
Wilson, C E	11,713
Wilson, D	43,504
Wilson, D G	14,990
Wilson, S C	165,880
Wilson, V	24,555
Wilson, V A	11,652
Wilson, W	55,041
Wimatken Silviculture Ltd	46,717
Winchelsea Aquaculture Ltd	98,366
Windermere School District 4	1,864,048
Windrim Kleyn & Lim Creative Services	233,478
Windsor Building Supplies Ltd	178,580
Windsor Mill Sales	65,070
Windsor Plywood	24,200
Windvall Builders	13,665
Wingert Enterprises	41,602
Wingert, D	148,267
Winser Timber Ltd	54,690
Winter Contracting Ltd, W H	57,070
Winter, E	21,400
Winthrop Laboratories	37,649
Winvan Paving	839,911
Wire Rope Industries Ltd	17,165
Wisky Jack Reforestation Ltd	200,583
Witco Canada Inc	34,139
Wittenberg, L	21,365
Wium Contracting, Arlan K	18,655
Wolf, N	66,135
Wolfram, E	48,149
Woll Fabrics & Supplies Ltd, Bert	15,122
Wolrige Mahon & Co	21,700
Wolsey, J J	45,815
Wolthers, H	21,685
Wood & Co Ltd, G H	36,756
Wood Bulldozing Ltd, A	17,335
Wood Management, Bill	54,685
Wood Vallance General Hardware	13,367
Wood-Miller Saw & Knife Ltd	40,837
Wood, P	55,456
Woodall Workshop Ltd, The	32,872
Woodbridge Reed & Associates Ltd	15,739
Woodcock Consultants Ltd	11,196
Woodcrest Holdings Ltd	41,457
Woodlands	13,047
Woodmere Nursery Ltd	847,150
Woods Gordon	226,645
Woods Transport Ltd	121,307
Woods Trucking, Ben	25,478
Woods, G	19,149
Woodward Stores Ltd	39,698
Woolco Department Stores	21,248
Woolnough, G	14,534
Woolrich, M & Woolrich, E	52,008
Woolsey, R	13,046
Wordworks	28,880
Workers Compensation Board of B C	1,637,731
Workman, P	52,843
Workwear World	14,625
World Silviculture Ltd	562,506
Wosco	14,420
Woss Service Station	10,201
Woywitka, N & Woywitka, B & Haley, F	159,404
Wozney & Donaldson	13,794
Wrenshall Consulting, C A	24,500
Wright Film Associates, John	31,958
Wright Hillyard Parry & Fuller	18,674
Wright, C	17,280
Wright, G	35,632
Wright, R H	92,736
Wright, S	18,748
Wrightson, B	47,779
Wrigley, L	34,261
Wrinch, W	34,149
Wyeth Ltd	80,047
Wyles Contracting Ltd, Les	112,176
Wylie, A	22,104
Wynford Realty Group Ltd	15,805
Wynick & Associates Ltd, L P	35,232
Wynndel Box & Lummber Co Ltd	49,797
Xerox Canada Inc	2,269,323
Xidar Management Inc	22,748
Y & D Logging & National Bank of Canada	92,500
Y M C A - Y W C A	12,801
Yamaha Power Products	10,473
Yamaha Shop, The	19,665
Yan, M	22,075
Yardley, L	21,325
Yarker, K	16,665
Yasek Holdings Ltd	15,313
Yearsley, H	38,150
Yearwood Spacing Ltd	62,229
Yee Produce Inc, Tom	41,464
Yellow Quip Rentals Ltd	21,111
Yellowhead Construction	53,598
Yellowhead Helicopters Ltd	348,532
Yole, D	19,826
York Industrial Coatings Ltd	94,194
Youds Planning Consultants	18,281
Young Communications, Cameron	10,693
Young, G	27,075
Young, W	14,943
Young, W A	48,000
Younie, S E	30,309
Younker, R	45,270
Yukon Airways Ltd	47,255
Zaal Trucking Ltd, G H	44,499
Zala Forest Products	56,091
Zanzibar Holdings	87,663
Zapf, N	17,335
Zappone Bros Contracting	16,190
Zaryski Trucking, A M	62,645
Zechner, J	16,137
Zed Data Leasing Corp	94,850
Zeidler Forest Industries Ltd	84,436
Zenith Graphics Ltd	47,877
Zenith Transport Ltd	348,772
Zephyr Ford Truck Centre Ltd	2,288,528
Zephyr Mercury Sales Ltd	42,640
Zephyr On Broadway	26,134
Zimonick, B	10,661
Zimonick, S	20,415
Zivec Drill & Blast, Milan	21,314
Zolero Supply Inc	22,706
1066 Lime Springs Ltd	29,174
108 Ranch Resort	29,564
153 Mile Ranch Ltd	10,637
16-25 Transport Ltd	184,486
16th & MacDonald Chevron	13,255
21st Microdata Systems Inc	17,597
228100 B C Ltd	200,923
3M Canada Inc	771,719
3M Canada Inc & Astrographics Industries Ltd	210,457
306812 B C Ltd	35,611
309217 B C Ltd	75,198
312630 B C Ltd	598,636
328748 B C Ltd	230,160
515 Leasing Inc	168,237
6220 Yukon Ltd	11,050
Suppliers Under $10,000	50,711,422
	2,436,562,427
Transfers of unallocated benefits to salary and travel listing	(286,986,131)
Advances to local governments in rural areas recovered from property taxes collected by the province	(67,249,369)
Recoveries from third parties	(174,036,535)
Total supplier payments	1,908,290,392
Total grants and contributions	6,940,818,468
Total schedule of payments	8,849,108,860

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Victoria, 1989

Volume

3

1987-88
Public Accounts
Volume III

TRUST FUNDS, CROWN CORPORATIONS AND AGENCIES

FOR THE FISCAL YEAR ENDED
MARCH 31, 1988

PROVINCE OF
BRITISH COLUMBIA
MINISTRY OF
FINANCE AND
CORPORATE RELATIONS

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

British Columbia Cataloguing in Publication Data

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Consolidated financial statements of the Province C

Supplementary schedules to the financial statements; Details of expenditure by ministerial appropriations, statutory appropriations and special accounts and special fund transactions .... D

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SUMMARY OF FINANCIAL STATEMENTS OF CROWN CORPORATIONS, OTHER GOVERNMENT AGENCIES AND PUBLIC BODIES

(Unaudited)

(Thousands of Dollars)

	BALANCE SHEET			OPERATING STATEMENT		
	Assets	Liabilities	Equity	Income	Expenditure	Net Earnings (Losses)
Provincial Corporations and Agencies						
British Columbia Educational Institutions Capital Financing Authority	380,230	380,230	—	57,949	57,949	—
British Columbia Food Exhibitions Ltd.	925	555	370	—	—	—
British Columbia Health Care Research Foundation	2,765	2,665	100	4,767	4,969	(202)
British Columbia Heritage Trust	3,395	31	3,364	2,065	1,736	329
British Columbia Housing Management Commission	8,892	5,577	3,315	59,392	58,858	534
B.C. Pavilion Corporation	165,322	6,543	158,779	34,408	34,408	—
British Columbia Petroleum Corporation						
— Petroleum Corporation Fund	102,382	8,969	93,413	5,937	110	5,827
— Natural Gas Price Adjustment Fund	87,016	37,963	49,053	400,076	391,805	8,271
British Columbia Regional Hospitals Districts Financing Authority	751,326	751,326	—	118,542	118,542	—
British Columbia School Districts Capital Financing Authority	873,820	873,820	—	155,719	155,719	—
Creston Valley Wildlife Management Authority Trust Fund	336	8	328	321	269	52
Discovery Foundation	19,040	8,126	10,914	5,558	7,327	(1,769)
Expo 86 Corporation	—	—	—	—	18,616	(18,616)
Health Facilities Association of British Columbia	62,535	62,535	—	23,485	24,093	(608)
Knowledge Network of the West Communications Authority	2,312	629	1,683	6,438	6,914	(476)
Legal Services Society	5,502	4,068	1,434	23,190	22,567	623
Medical Services Commission of British Columbia	174,073	174,073	—	1,026,154	1,026,154	—
Provincial Capital Commission	2,029	179	1,850	2,232	2,609	(377)
Provincial Rental Housing Corporation	71,809	71,107	702	8,600	7,266	1,334
Science Council of British Columbia and Secretariat on Science, Research and Development	3,272	111	3,161	4,928	4,692	236
Subtotals	2,716,981	2,388,515	328,466	1,939,761	1,944,603	(4,842)
Crown Service Corporations:						
British Columbia Buildings Corporation	592,000	487,853	104,147	250,104	227,139	22,965
British Columbia Systems Corporation	61,646	54,838	6,808	43,354	39,123	4,231
Subtotals	653,646	542,691	110,955	293,458	266,262	27,196
Transportation Companies and Commercial Enterprises						
British Columbia Enterprise Corporation	562,244	254,967	307,277	57,787	55,339	2,448
British Columbia Ferry Corporation	365,230	158,332	206,898	231,081	229,519	1,562
British Columbia Hydro and Power Authority	9,561,000	8,966,000	595,000	2,110,000	2,055,000	55,000
British Columbia Lottery Corporation	37,567	37,567	—	469,639	303,053	166,586
British Columbia Railway Company	1,310,870	414,460	896,410	322,731	268,476	54,255
British Columbia Steamship Company (1975) Ltd.	17,337	8,088	9,249	12,793	11,603	1,190
British Columbia Transit	1,429,945	1,218,006	211,939	354,682	354,390	292
Housing Corporation of British Columbia	4,327	11	4,316	436	31	405
Pacific Coach Lines Limited	88	1	87	697	4	693
Subtotals	13,288,608	11,057,432	2,231,176	3,559,846	3,277,415	282,431
Other:						
British Columbia Assessment Authority	5,985	2,974	3,011	36,835	34,949	1,886
British Columbia Housing and Employment Development Financing Authority	1,830	1,625	205	37	1,624	(1,587)
British Columbia Liquor Distribution Branch	77,600	77,600	—	1,063,852	640,556	423,296
Insurance Corporation of British Columbia	1,957,449	1,923,232	34,217	1,000,995	1,058,788	(57,793)
Workers' Compensation Board of British Columbia	2,785,118	2,523,574	261,544	572,154	592,766	(20,612)
Subtotals	4,827,982	4,529,005	298,977	2,673,873	2,328,683	345,190
TOTAL CROWN CORPORATIONS AND GOVERNMENT AGENCIES	21,487,217	18,517,643	2,969,574	8,466,938	7,816,963	649,975
Universities and Colleges						
British Columbia Institute of Technology	81,775	33,040	48,735	91,086	87,634	3,452
Simon Fraser University	225,552	61,328	164,224	142,225	139,662	2,563
University of British Columbia	745,964	201,964	544,000	420,499	419,161	1,338
University of Victoria	217,344	44,528	172,816	110,113	107,563	2,550
TOTAL UNIVERSITIES AND COLLEGES	1,270,635	340,860	929,775	763,923	754,020	9,903
GRAND TOTALS	22,757,852	18,858,503	3,899,349	9,230,861	8,570,983	659,878

NOTE

The figures on this schedule are taken from the audited financial statements of the above listed entities which are contained in this volume. As they do not all have the same fiscal year end, totals do not all apply to the 1987/88 fiscal year. Totals are shown only to give the reader an idea of the size and scope of the organizations on a collective basis.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Chairman and Members of the Board of Directors of the
British Columbia Assessment Authority, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the balance sheet of the British Columbia Assessment Authority as at December 31, 1987 and the statements of revenue, expenditure and equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Assessment Authority Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
March 4, 1988

BRITISH COLUMBIA ASSESSMENT AUTHORITY
BALANCE SHEET
AS AT DECEMBER 31, 1987

	1987	1986
ASSETS		
Current Assets		
Cash and temporary investments	$ 4,101,261	$ 3,011,624
Accounts receivable	125,271	82,864
Prepaid expenses	411,119	395,783
	4,637,651	3,490,271
Fixed Assets [Note 3]		
Land, building, equipment and vehicles	4,551,837	3,973,456
Less accumulated depreciation	3,203,978	2,871,191
	1,347,859	1,102,265
	$ 5,985,510	$ 4,592,536
LIABILITIES AND EQUITY		
Current Liabilities		
Bank loan payable [Note 4]	$ -	$ 303,000
Accounts payable and accrued liabilities	2,348,452	2,389,510
Current portion of long-term liabilities	101,863	128,536
	2,450,315	2,821,046
Long-Term Liabilities		
Obligations under capital leases [Note 5]	93,925	215,464
Employees' past benefits	531,805	559,325
	625,730	774,789
Less current portion	101,863	128,536
	523,867	646,253
	2,974,182	3,467,299
Equity		
Equity in fixed assets	1,347,859	1,102,265
Reserve for major industrial properties valuation project [Note 6]	690,000	-
Surplus from operations	973,469	22,972
	3,011,328	1,125,237
	$ 5,985,510	$ 4,592,536

The accompanying nine notes are an integral part of these financial statements.

Approved by the Authority

John P. Taylor - Chairman of the Board

G. Zorn - Director of Finance

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF REVENUE, EXPENDITURE AND EQUITY
FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
REVENUE		
Province of British Columbia grant [Note 7]	$ 6,700,000	$ 6,700,000
Tax levies [Note 8]	29,357,508	26,635,591
Interest	355,925	371,949
Other	421,632	432,257
	36,835,065	34,139,797
EXPENDITURE		
Salaries and benefits	25,734,475	25,742,761
Directors' fees and expenses	69,616	53,901
Accommodation	2,179,044	2,070,446
Travel	1,408,035	1,253,513
Office	1,496,925	1,666,680
Interest on capital leases	24,488	37,276
Other interest [Note 4]	281,083	290,737
Professional and special services	3,034,673	3,027,582
Depreciation	443,201	412,167
	34,671,540	34,555,063
EXCESS OF REVENUE OVER EXPENDITURE BEFORE EXTRAORDINARY ITEM [1986: EXPENDITURE OVER REVENUE]	2,163,525	[415,266]
EXTRAORDINARY ITEM [Note 6]	277,434	-
NET EXCESS OF REVENUE OVER EXPENDITURE [1986: NET EXPENDITURE OVER REVENUE]	1,886,091	[415,266]
EQUITY - BEGINNING OF YEAR	1,125,237	1,540,503
EQUITY - END OF YEAR	$ 3,011,328	$ 1,125,237

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
OPERATING ACTIVITIES		
Net excess of revenue over expenditure for the year [1986: expenditure over revenue]	$ 1,886,091	$[415,266]
Depreciation	443,201	412,167
Gain on disposal of fixed assets	[25,002]	[20,796]
Net reduction in employees' past benefits	[27,520]	[80,665]
Decrease in net current liabilities, excluding cash resources	[98,801]	[178,144]
Funds provided by [used for] operations	2,177,969	[282,704]
INVESTING ACTIVITIES		
Acquisition of fixed assets	[690,912]	[425,575]
Proceeds of sale of fixed assets	27,119	25,064
Funds used for investing activities	[663,793]	[400,511]
FINANCING ACTIVITIES		
Repayments of obligations under capital leases net of increases	[121,539]	[107,477]
INCREASE [DECREASE] IN FUNDS	1,392,637	[790,692]
FUNDS AT BEGINNING OF YEAR	2,708,624	3,499,316
FUNDS AT END OF YEAR	$ 4,101,261	$ 2,708,624

Funds consist of cash and temporary investments net of bank indebtedness.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987

1. THE AUTHORITY

The purpose of the Authority, as set out in the Assessment Authority Act, is to establish and maintain assessments that are uniform in the whole of the Province in accordance with the Assessment Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

(a) Fixed assets

Fixed assets are stated at cost. Depreciation is provided on a straight line basis using the following annual rates:

Building	5%
Furniture and equipment	20%
Motor vehicles	20%

Fixed assets include the cost of leased equipment in cases where the Authority will enjoy substantially all of the economic benefits to be derived from an asset during the lifetime of its lease. Cost approximates the fair market value of the leased equipment at the start of the lease. The balance of the unpaid lease obligations, excluding interest, is included in the Authority's liabilities.

(b) Employees' past benefits

At the time of the formation of the British Columbia Assessment Authority, the Authority negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payment of certain benefits upon death, retirement or termination of employment. The benefits under the agreement are recognized as a long-term liability, with an amount equal to payments due within the immediate twelve months following the statement date segregated and recognized as a current liability. Adjustments to the liability resulting from changes in salary rates are charged to the current year. Payments of benefits are treated as a reduction of the liability.

(c) Tax levy revenue

Recognition of tax levy revenue is consistent with the provisions of Section 16(3) of the Assessment Authority Act. Tax levy revenue of the Authority is recognized at the time taxes are collected by the municipality or the Minister of Finance and Corporate Relations, as applicable.

(d) Temporary investments

Temporary investments are reported at the lower of cost and market value.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987

3. FIXED ASSETS

	1987			1986
	Cost	Accumulated Depreciation	Net	Net
Land	$ 178,000	$ –	$ 178,000	$ 178,000
Building	223,249	136,355	86,894	98,057
Furniture & equipment	3,378,961	2,384,677	994,284	679,335
Motor vehicles	771,627	682,946	88,681	146,873
	$4,551,837	$3,203,978	$1,347,859	$1,102,265

Included in the above are assets acquired under capital leases, as follows:

	1987			1986
	Cost	Accumulated Depreciation	Net	Net
Equipment	$ 341,934	$ 242,171	$ 99,763	$ 214,449

4. FINANCING

Under Section 16(4) of the Assessment Authority Act, the Authority may, "pending receipt of the proceeds of the taxes, borrow an amount not exceeding the proceeds of the taxes...and the loan shall be repaid from the proceeds of the taxes."

The maximum borrowings by the Authority outstanding at any time in 1987 were $12,930,000 (1986: $12,339,500).

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987

5. OBLIGATIONS UNDER CAPITAL LEASES

The following is a schedule of future minimum lease payments under capital leases expiring in the years indicated which, after excluding interest, comprises obligations under capital leases.

1988	$ 75,782
1989	26,029
1990	472
1991	236
Total minimum lease payments	102,519
Less: amount representing interest at various rates from 10% to 21%	8,594
Balance of the obligations	$ 93,925

6. EXTRAORDINARY ITEM - MAJOR INDUSTRIAL PROPERTIES VALUATION PROJECT

The Assessment Amendment Act, 1987 established a new class of properties consisting of industrial improvements, as defined in section 26.2 of the Assessment Act, and the land used in conjunction with the operation of those industrial improvements. Actual values of improvements within this class are determined in accordance with costing manuals and depreciation rates prescribed by the Lieutenant-Governor in Council. To conform to the legislation, the Authority, during 1987, began work on the preparation of costing manuals and on the reinventorying of the improvements falling within the definition of the new class. A reserve of $690,000 has been allocated from surplus to complete the work by March 31, 1988 as specified in the legislation. Salaries and benefits associated with this project have been charged to the general salary and benefit accounts.

7. PROVINCE OF BRITISH COLUMBIA GRANT

The Authority, as indicated in Section 15(4) of the Assessment Authority Act, may receive an annual operating grant as appropriated by the Legislature. In 1987, this amount was $6,700,000 [1986: $6,700,000].

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987

8. TAX LEVIES

The Authority by by-law, and subject to the prior approval of the Lieutenant-Governor in Council, each year imposes and levies a tax upon all taxable property in the Province, except on the property of British Columbia Hydro and Power Authority. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance and Corporate Relations constitute the Authority's tax levies revenue.

Under Section 15(4) of the Assessment Authority Act, the Authority's annual tax levies are to be "at rates sufficient to maintain the operating fund." The operating fund is defined under Section 15(3) as "the total amount required to meet the annual operating and capital expenses of the Authority." Section 15(4) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant."

Based on the above, there was levied on all taxable property in the Province, except on the property of British Columbia Hydro and Power Authority, a tax on each class of property at a rate as set out below:

Class of Property Prescribed under Section 26 of the Assessment Act	Rate of Tax Applied Against each $1,000 of Net Taxable Value of Property	
	1987	1986
1 Residential	.1841	.1463
2 Utilities	.6444	.5119
3 Forestry	.7364	.5850
4 Machinery and Equipment	Nil	.4095
5 Industrial	.6259	.4973
6 Business and Other	.4510	.3583
7 Tree Farm	1.4728	1.1701
8 Recreational property/ non-profit organization	.1841	.1463
9 Farm	.1841	.1463

For 1987 and subsequent years, the Machinery and Equipment class has been eliminated.

9. COMMITMENTS

The Authority is committed to make the following payments on buildings and equipment under operating leases for periods of more than one year:

1988	$1,719,035
1989	1,592,410
1990	856,625
1991	404,673
1992	239,566
1993	64,218
	$4,876,527

BRITISH COLUMBIA BUILDINGS CORPORATION

Balance Sheet

	Note	March 31 1988	 1987
		$000's	
ASSETS			
Real estate investments			
Income-producing properties	2	**519,660**	518,921
Income-producing properties under construction	3	**34,804**	11,670
Land held for development	4	**7,842**	10,521
		562,306	541,112
Corporate properties and equipment	5	**8,512**	9,101
Unamortized debt discount and issue expenses		**6,903**	9,735
Other assets	6	**14,279**	7,510
		592,000	567,458
LIABILITIES			
Long-term debt	7	**347,529**	342,009
Notes payable to the Province of British Columbia	8	**32,793**	43,098
Short-term debt	9	**42,090**	35,360
Other liabilities	10	**65,441**	42,803
EQUITY			
Contributions by the Province of British Columbia	11	**55,538**	55,579
Retained earnings		**48,609**	48,609
		592,000	567,458
Commitments	12		

ON BEHALF OF THE BOARD:

George A. Rigsby, Director

Robert E. Parkinson, Director

The accompanying notes are an integral part of these statements.

AUDITORS' REPORT

To the Lieutenant-Governor-in-Council
Province of British Columbia

We have examined the balance sheet of British Columbia Buildings Corporation as at March 31, 1988 and the statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Buildings Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat Marwick
CHARTERED ACCOUNTANTS

Vancouver, Canada
May 5, 1988

Statement of Income

	Note	Year ended March 31	
		1988	1987
REVENUE		**$000's**	
Rentals		**231,747**	222,451
Other income		**18,357**	17,434
		250,104	239,885
EXPENSES			
Property management		**67,630**	62,541
Leases		**51,211**	47,575
Depreciation		**29,805**	28,464
Energy		**14,063**	14,417
Property taxes and grants		**11,118**	11,582
General and administrative		**8,883**	8,767
		182,710	173,346
Net income before interest		**67,394**	66,539
Interest	*13*	**44,429**	61,247
NET INCOME		**22,965**	5,292

Statement of Retained Earnings

	Year ended March 31	
	1988	1987
	$000's	
Balance, beginning of year	**48,609**	45,962
Net income	**22,965**	5,292
	71,574	51,254
Dividend	**22,965**	2,645
Balance, end of year	**48,609**	48,609

The accompanying notes are an integral part of these statements.

British Columbia Buildings Corporation

Statement of Changes in Financial Position

	Year ended March 31 1988	 1987
	$000's	

OPERATING ACTIVITIES

	1988	1987
Net income	**22,965**	5,292
Non-cash items – depreciation and amortization	**32,919**	35,899
– gains on disposal of properties	**(2,134)**	(2,801)
Other assets and liabilities net change	**(2,602)**	(1,513)
	51,148	36,877

FINANCING ACTIVITIES

	1988	1987
Long-term debt issued	**27,300**	50,000
Long-term debt repayments	**(11,444)**	(48,183)
Increase in sinking funds	**(10,336)**	(9,971)
Decrease in notes payable to the Province	**(10,305)**	(11,787)
Increase (decrease) in short-term debt	**6,730**	(958)
	1,945	(20,899)

INVESTMENT ACTIVITIES

	1988	1987
Return of investment in British Columbia Place Ltd. to the Province	–	205,000
Debt relating to British Columbia Place Ltd. assumed by the Province	–	(205,000)
Real estate investments	**(57,180)**	(44,113)
Sale proceeds from disposal of properties	**11,761**	13,225
Corporate property and equipment	**(2,898)**	(2,429)
	(48,317)	(33,317)

DIVIDENDS

	1988	1987
Dividend declared	**(22,965)**	(2,645)
Increase in dividend payable	**20,320**	2,645
	(2,645)	–

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	1988	1987
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	**2,131**	(17,339)

The accompanying notes are an integral part of these statements.

Notes to the Financial Statements

March 31, 1988

1. ACCOUNTING POLICIES

The Corporation is incorporated under the British Columbia Buildings Corporation Act as a Crown Corporation of the Province of British Columbia, and is an agent of the Crown.

(a) Real Estate Investments

Real estate investments and corporate properties and equipment are recorded at cost less accumulated depreciation. In addition to land and direct costs, amounts capitalized to real estate investments during development and construction include property taxes and the applicable portion of both interest on general borrowings and general and administrative expenses.

(b) Depreciation

Real estate investments and corporate properties and equipment are depreciated on an individual basis by the straight-line method over their estimated useful lives or lease terms. Depreciation is prorated by month in the year of acquisition or disposal.

The estimated useful lives or lease terms of income-producing and corporate properties are between five and forty years. The estimated useful lives of all other assets are between three and ten years.

(c) Income Taxes

The Corporation is exempt from Federal and Provincial income taxes.

(d) Sinking Funds

Payments made to sinking funds with respect to retirement provisions of sinking fund bonds and debentures, together with accumulated sinking fund earnings, are netted against long-term debt until such time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

(e) Amortization of Debt Discount and Issue Expenses

Debt discount is amortized by the effective rate of interest method and issue expenses are amortized on a straight-line basis, both over the terms of the applicable debt.

(f) Cash and Cash Equivalents

Cash and cash equivalents for purposes of the Statement of Changes in Financial Position includes cash and temporary investments, net of bank indebtedness.

2. INCOME-PRODUCING PROPERTIES

	1988	1987
	$000's	
Net book value:		
Cost	**710,317**	686,467
Accumulated depreciation	**(190,657)**	(167,546)
	519,660	518,921
Activity:		
Net book value, beginning of year	**518,921**	510,429
Properties transferred from income-producing properties under construction	**32,038**	40,154
Disposals	**(4,892)**	(5,681)
Depreciation expense	**(26,407)**	(25,981)
Net book value, end of year	**519,660**	518,921

3. INCOME-PRODUCING PROPERTIES UNDER CONSTRUCTION

	1988	1987
Balance, beginning of year	**11,670**	15,048
Direct development and construction costs	**50,299**	32,671
Capitalization of:		
Interest	**1,372**	1,236
General and administrative expenses	**3,501**	2,869
Cost of properties completed and transferred to income-producing properties	**(32,038)**	(40,154)
Balance, end of year	**34,804**	11,670

4. LAND HELD FOR DEVELOPMENT

	1988	1987
Balance, beginning of year	**10,521**	11,355
Capitalization of interest and property tax	**188**	492
Disposals	**(2,867)**	(1,326)
Balance, end of year	**7,842**	10,521

British Columbia Buildings Corporation

Notes to the Financial Statements

March 31, 1988

5. CORPORATE PROPERTIES AND EQUIPMENT

	1988	1987
	$000's	
Cost:		
Office and data processing equipment	11,943	9,982
Corporate properties and leasehold improvements	3,102	3,102
Maintenance equipment	2,387	2,399
Vehicles	2,953	2,440
	20,385	17,923
Accumulated depreciation	(11,873)	(8,822)
	8,512	9,101

6. OTHER ASSETS

	1988	1987
Accounts receivable		
Province of British Columbia	9,835	5,347
Other	2,364	1,753
Prepaid expenses	2,080	410
	14,279	7,510

7. LONG-TERM DEBT

	1988	1987
	$000's	
Principal outstanding:		
27 series at an average effective interest rate of 11.93% (1987 - 25 series at an average effective interest rate of 12.07%)	406,097	490,241
Sinking funds on deposit with the Minister of Finance and Corporate Relations for British Columbia, relating to long-term debt of $313,041,000 (1987 - $288,041,000)	(58,568)	(48,232)
	347,529	442,009
Liability assumed by the Province	-	(100,000)
	347,529	342,009

Coupon rates on the long-term debt range from 8.50% to 15.69%.

Of the long-term debt outstanding, $154,922,000 (1987 - $130,890,000) is payable to the Minister of Finance and Corporate Relations for British Columbia. The Province has unconditionally guaranteed the principal and interest of all other long-term debt issued by the Corporation.

At the option of the Minister of Finance for Canada, Sinking Fund Debentures with an aggregate principal of $165,041,000 maturing between 1997 and 2003 may be called prior to maturity under certain conditions on six months written notice.

Included in the long term debt is a mortgage of $2.3 million secured by the Youth Detention Centre at Logan Lake.

Aggregate sinking fund and principal payments on all outstanding debt for each of the next five years:

	$000's
1988/89	21,584
1989/90	66,587
1990/91	21,592
1991/92	46,681
1992/93	22,651

8. NOTES PAYABLE TO THE PROVINCE OF BRITISH COLUMBIA

The promissory notes are non-interest bearing, callable on 30 days notice, and repayable semi-annually in varying amounts to March 31, 1992, as follows:

	$000's
1988/89	**10,306**
1989/90	**10,306**
1990/91	**10,306**
1991/92	**1,875**
	32,793

9. SHORT-TERM DEBT

The short-term notes are payable to the Minister of Finance and Corporate Relations for British Columbia and mature at varying dates to June 28, 1988. The effective interest rates range from 8.35% to 8.63%, and average 8.54% for the notes outstanding.

10. OTHER LIABILITIES

	1988	1987
	$000's	
Due to bank, unsecured	**1,231**	3,362
Accounts payable and accrued liabilities	**25,450**	20,671
Holdbacks	**2,829**	1,215
Accrued interest payable		
Province of British Columbia	**5,376**	6,293
- Other	**7,590**	8,617
Dividend payable	**22,965**	2,645
	65,441	42,803

11. CONTRIBUTIONS BY THE PROVINCE OF BRITISH COLUMBIA

Balance, beginning of year	**55,579**	59,021
Land returned to the Province	**(41)**	(3,442)
Balance, end of year	**55,538**	55,579

12. COMMITMENTS

The Corporation estimates that the cost to complete projects under construction will be $74,000,000 of which $17,000,000 has been committed.

The Corporation has entered into leases with third parties to provide space for its client ministries and its head office for varying periods up to the year 2037, at a total aggregate net rental of approximately $162,000,000. Most leases are for between five and ten years and include renewal options.

Minimum annual lease payments which will be charged to operations in subsequent years, for leases committed at March 31, 1988:

	$000's
1988/89	**40,000**
1989/90	**34,000**
1990/91	**28,000**
1991/92	**21,000**
1992/93	**15,000**
Post 1992/93	**24,000**
	162,000

13. INTEREST

	1988	1987
	$000's	
Interest on long-term debt	**44,108**	64,887
Other interest	**3,645**	4,815
Amortization of debt discount and issue expenses	**3,113**	7,309
Amortization of foreign exchange loss	**–**	126
	50,866	77,137
Deduct		
Interest assistance	**–**	10,000
Interest earned	**4,915**	4,201
Interest capitalized	**1,522**	1,689
	6,437	15,890
	44,429	61,247

In previous years the Province of British Columbia provided assistance of $10 million towards the interest expense incurred by the Corporation in connection with its former investment in British Columbia Place Ltd.

14. RELATED PARTY TRANSACTIONS

The Corporation received 92% of its total revenues from Provincial Government ministries. These revenues consist primarily of rents that are determined with reference to market, however, in such cases where comparable market rates do not exist, rents are based on the amortization of the capital costs.

During the year ended March 31, 1988, the Corporation had property transactions with the Province and its agents. Properties returned had a value of $41,000 which was determined by reference to net book values.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Educational Institutions Capital
Financing Authority, and

To the Minister of Finance and Corporate Relations
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Educational Institutions Capital Financing Authority as at March 31, 1988 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1988 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 30, 1988

EXHIBIT A

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT MARCH 31, 1988

ASSETS

	In Thousands	
	1988	1987
Loans receivable (note 3)	$ 445,978	$ 439,072
Less: Sinking funds (note 5)	83,937	65,597
	362,041	373,475
Accrued interest receivable	18,189	17,857
	$ 380,230	$ 391,332

LIABILITIES

	1988	1987
Term debt (note 4)	$ 445,978	$ 439,072
Less: Sinking funds (note 5)	83,937	65,597
	362,041	373,475
Accrued interest payable	18,189	17,857
	$ 380,230	$ 391,332

The five accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

Frank A. Rhodes, Secretary

EXHIBIT B

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1988

	In Thousands	
	1988	1987
Funds generated from		
Interest on loans receivable	$ 57,949	$ 57,359
Debentures issued	6,906	19,654
Repayment of loans receivable	-	6,911
	$ 64,855	$ 83,924
Funds applied to		
Interest on term debt	$ 57,949	$ 57,359
Loans issued	6,906	19,654
Repayment of term debt	-	6,911
	$ 64,855	$ 83,924

EXHIBIT C

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1988

	In Thousands	
	1988	1987
Increase		
Instalments	$ 12,160	$ 10,557
Investment income	6,234	5,423
	18,394	15,980
Decrease		
Funds management fees (note 5)	54	52
Net increase in Sinking Funds	18,340	15,928
Sinking Funds, Beginning of Year	65,597	49,669
Sinking Funds, End of Year	$ 83,937	$ 65,597

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. The Authority

The Authority was established by the Educational Institution Capital Finance Act, R.S.B.C. 1979, Chapter 102, as amended. Section 3 of the Act states "The purpose of the authority is to lend money to designated educational institutions to finance their capital expenditures".

The loans made by the Authority to the Educational Institutions are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself.

2. Significant accounting policies

a) Sinking fund investments

i) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value. Income attributed to the units represents the unitholder's share of interest earned by the Portfolio and is realizable by the unitholders upon the sale of units.

ii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

3. Loans receivable

Loans receivable of $ 415,714,000 (1987: $ 408,808,000) are redeemable in whole or in part before maturity, on five months' notice, at the option of the Chairman of the Authority. Further loans receivable of $ 5,188,000 (1987: $ 5,188,000) are redeemable in whole or in part before maturity, on thirty days' notice, at the option of the Chairman of the Authority. The remaining loans receivable of $ 25,075,662 (1987: $ 25,075,662) are not redeemable before maturity.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

4. Term debt

Held by:	In Thousands 1988	In Thousands 1987
Canada Pension Plan Investment Fund 9.13% to 17.51% debentures, due 1998 through 2007	$ 414,689	$ 407,783
Province of British Columbia Pension Funds 10.875% and 11.75% debentures, due 1989 and 1993	4,772	4,772
Province of British Columbia 9.00% to 13.5% debentures, due 1989 through 1991	26,517	26,517
	$ 445,978	$ 439,072

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures issued to the Province of British Columbia of $ 5,188,000 (1987: $ 5,188,000) are redeemable in whole or in part before maturity, on thirty days' notice, at the option of the Minister of Finance and Corporate Relations of the Province of British Columbia. The remaining debentures issued to the Province of British Columbia of $ 21,328,662 (1987: $ 21,328,662) are not redeemable before maturity.

Debentures maturing in the next five fiscal years are as follows:

1989	$ -
1990	4,213,000
1991	7,021,662
1992	13,827,000
1993	-

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

4. Term debt (continued)

Sinking fund instalments due in the next five fiscal years are as follows:

1989	$ 12,311,256
1990	12,311,256
1991	12,020,416
1992	11,761,815
1993	9,895,880

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $419,461,000 (1987: $412,555,000) of the debt of the Authority.

5. Sinking funds

	In Thousands	
	1988	1987
Units in Province of British Columbia Pooled Investment Portfolios (market value $55,870,215 1987: $44,214,939)	$ 55,870	$ 44,112
Long-term investments (market value $19,698,734 1987: $17,457,084)	20,788	17,331
Accrued interest	249	216
Other assets	7,048	3,952
	83,955	65,611
Less: Accounts payable	18	14
	$ 83,937	$ 65,597

Sinking fund instalments received from the Educational Institutions in respect of their debt to the Authority, together with the investment income earned thereon, are set aside in sinking funds maintained by the Trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of Educational Institutions' debt and in turn, for the retirement of the debt of the Authority at maturity.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

Other assets consist of funds held in the Province's fiscal agency loan program sinking fund.

Coopers & Lybrand | chartered accountants | a member firm of Coopers & Lybrand (International)

AUDITORS' REPORT TO THE SHAREHOLDERS

We have examined the consolidated balance sheet of British Columbia Enterprise Corporation as at March 31, 1988 and the consolidated statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
April 29, 1988

BRITISH COLUMBIA ENTERPRISE CORPORATION

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1988

	$
ASSETS	
CASH	2,725,693
SHORT-TERM DEPOSITS	93,492,667
ACCOUNTS RECEIVABLE	2,304,752
AGREEMENTS FOR SALE AND ACCRUED INTEREST	14,216,964
CAPITAL LEASES AND ACCRUED INTEREST (note 3)	4,983,738
PROPERTY HELD FOR SALE (note 4)	220,497,986
INDUSTRIAL LOANS RECEIVABLE	149,580,499
OTHER ASSETS	507,893
SPECIAL LOANS PROGRAMS (note 5)	73,933,846
	562,244,038
LIABILITIES	
ACCOUNTS PAYABLE, DEPOSITS AND ACCRUED LIABILITIES	19,734,383
DEBT (note 6)	161,298,553
SPECIAL LOANS PROGRAMS (note 5)	73,933,846
	254,966,782
SHAREHOLDERS' EQUITY	
SHARE CAPITAL (note 7)	2
CONTRIBUTED SURPLUS (note 8)	300,326,032
APPRAISAL SURPLUS (note 9)	4,503,250
RETAINED EARNINGS	2,447,972
	307,277,256
	562,244,038

COMMITMENTS (note 11)

APPROVED BY THE DIRECTORS

Director

Director

BRITISH COLUMBIA ENTERPRISE CORPORATION

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED MARCH 31, 1988

	$
REVENUES	
Land and project sales	22,041,695
Lease financing	527,485
Rental	3,654,860
Loan interest and guarantee fees	19,237,833
Loan management fees	720,699
Interest	6,749,639
Other	4,854,464
	57,786,675
EXPENSES	
Cost of land sales	18,437,734
Interest	21,112,324
Staff remuneration	4,828,318
Outside services	4,394,145
Marketing	836,496
Utilities and maintenance	570,103
Office overhead	1,362,940
Taxes, grants in lieu of taxes and licences	1,890,630
Transportation	99,336
Corporate insurance	390,334
Depreciation and amortization	792,229
Miscellaneous	624,114
	55,338,703
NET EARNINGS FOR THE YEAR AND RETAINED EARNINGS – END OF YEAR	2,447,972

BRITISH COLUMBIA ENTERPRISE CORPORATION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1988

	$
CASH PROVIDED FROM (USED FOR)	
OPERATING ACTIVITIES	
Net earnings for the year	2,447,972
Non-cash items - Add (deduct):	
Depreciation and amortization	792,229
Deferred revenue	(1,015,316)
	2,224,885
Change in assets and liabilities	
Property held for sale	18,027,752
Industrial loans receivable	(4,859,499)
Accounts receivable, agreements for sale and capital leases	12,711,542
Accounts payable and deposits	(3,085,977)
	25,018,703
FINANCING ACTIVITY	
Net increase in debt to fund industrial loans	62,124,657
INCREASE IN CASH	87,143,360
CASH AND SHORT-TERM DEPOSITS - BEGINNING OF YEAR	9,075,000
CASH AND SHORT-TERM DEPOSITS - END OF YEAR	96,218,360

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. THE CORPORATION AND BASIS OF PRESENTATION

British Columbia Enterprise Corporation (the Corporation) was incorporated under the Company Act of British Columbia as British Columbia Place Ltd., a provincial crown corporation having special powers under the British Columbia Place Act (now the British Columbia Enterprise Corporation Act). Under the Act, the assets of the Corporation belong to the Crown in right of the Province of British Columbia (the Crown) but may be dealt with and disposed of without reference to the Crown.

Pursuant to provincial legislation, the Corporation was renamed and, effective March 31, 1987, acquired the assets, liabilities and responsibilities for associated operations of British Columbia Development Corporation. Also, effective March 31, 1987, the Corporation transferred certain assets to its wholly owned subsidiary, B.C. Pavilion Corporation, and then transferred ownership of that subsidiary to the Province of British Columbia. In addition, the legislation provided for the financial restructuring of the Corporation effective March 31, 1987.

The current mandate of the Corporation is to carry out the privatization of the ownership of its assets and operations and, accordingly, all of its assets and operations are to be offered for sale. Sales of assets and operations could be carried out in various ways, including the sale of the shares of the Corporation itself. Accordingly, these financial statements have been prepared on a going-concern basis that does not take into account potential gains or losses on the disposal of certain assets and the settlement of liabilities that would result if the company were to be wound up.

No comparative figures have been presented, as the effect of the reorganization and restructuring described above is comparable to the establishment of a new entity and comparative figures are not considered meaningful.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Consolidation

These consolidated financial statements include the accounts of the Corporation and its significant wholly owned subsidiaries, W.L.C. Developments Limited, The First Capital City Development Company Limited, Lonsdale Quay Development Company Limited and Duke Point Development Limited. W.L.C. Developments Limited includes the accounts of its wholly owned subsidiaries, Whistler Village Land Co. Ltd., Whistler Golf Ltd. and Whistler Conference Centre Inc.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) Property Held for Sale

i. Land and improvements

Land and improvements, other than public facilities, are recorded at the lower of cost, less any accumulated depreciation charged on revenue-producing assets, and estimated net realizable value. The Corporation capitalizes all direct acquisition, construction and development costs relating to land and improvements. Administrative overheads, financing charges and other carrying costs are not capitalized.

ii. Public facilities

Public facilities, except for the Whistler Conference Centre and parking structures, are recorded at cost. The Corporation capitalizes all direct acquisition, construction and development costs. Also capitalized are carrying costs, which include interest, grants in lieu of property taxes, other related costs and the applicable portion of general and administrative expenses which were incurred during the construction of the assets.

The Whistler Conference Centre is recorded at estimated replacement cost as determined by Phillips, Barrett, Kaiser Engineering Ltd. at November 25, 1985 plus the actual cost of additions to date less a provision for loss.

The Whistler parking structures are recorded at estimated replacement cost as determined by Grover, Elliott & Co. Ltd. at January 21, 1985 less a provision for loss. There have been no additions to the parking structures since the date of the appraisal.

(c) Depreciation

No depreciation is charged with respect to public facilities which are leased for nominal amounts and are considered non-revenue-producing.

Buildings which are considered to be revenue-producing are depreciated on a straight-line basis over their estimated useful lives.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) Depreciation (continued)

Other assets, primarily office equipment, are depreciated on a straight-line basis over their estimated useful lives.

(d) Loan Commitment and Discharge Fees

Loan commitment fees are deferred and recognized as revenue over the period of the loan.

Loan discharge fees are recognized as revenue at the time of their receipt.

(e) Amortization of Deferred Charges

Debt discount on a long-term borrowing facility is deferred and amortized on a straight-line basis over the term of the debt.

(f) Accounting for Land Sales and Land Leases

Revenue from land sales and leases is recognized when all material requirements related to the transactions have been met and cash or appropriate security equal to at least 10% of the total proceeds has been received.

Land leases for periods of 65 to 99 years, where all revenue is received within the first three years and where no costs or risks with respect to the land are retained by the Corporation, are accounted for using the method prescribed for sales-type leases. Under this method, income or loss is recognized at the inception of the lease as though the land had been sold.

(g) Sinking Fund

Payments made to the sinking fund with respect to retirement provisions of the sinking fund debenture are netted against the related long-term borrowing facility until such time as the debenture is redeemed and cancelled. Interest earned on the sinking fund is treated as interest income with a corresponding increase in the sinking fund.

(h) Income Taxes

The Corporation is exempt from federal and provincial income taxes.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

3. CAPITAL LEASES AND ACCRUED INTEREST

Capital leases are carried at the lesser of the present value of the minimum lease payments receivable and the current option price at which the lessee may acquire the property under lease.

4. PROPERTY HELD FOR SALE

Property held for sale is made up as follows:

	$
Land and improvements	162,492,384
Public facilities and related equipment	58,005,602
	220,497,986

5. SPECIAL LOANS PROGRAMS

Special loans programs include loans advanced by the Corporation from funds loaned to the Corporation by the Province of British Columbia (the Province) for which the Province is at risk for all principal and accrued interest.

6. DEBT

Debt, except for a debenture in the amount of $1,115,697, is all due to, or guaranteed by, the Province, and is composed of the following:

	$
Principal - long-term facilities	95,680,057
- short-term facilities	62,940,068
Sinking fund	(3,188,104)
Interest	5,866,532
	161,298,553

The principal amount of long-term facilities is recorded net of unamortized debt discount of $6,608,675. Included in long-term facilities is a sinking fund debenture in the amount of $30,000,000 unconditionally guaranteed as to principal and interest by the Province. The sinking fund, including earned interest, is on deposit with the Minister of Finance and Corporate Relations, Province of British Columbia.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

6. **DEBT** (continued)

The aggregate amounts required in each of the next five years to meet sinking fund and retirement provisions in connection with long-term facilities is as follows:

	$
Year ending March 31, 1989	24,056,035
1990	12,950,000
1991	44,807,000
1992	12,860,000
1993	Nil

The debenture for $1,115,697 issued by a subsidiary bears interest at the rate of 3.75% per annum and is only payable under certain conditions.

An additional $6,500,000 is conditionally payable upon the sale of certain properties. The average cost of funds at the year end was 9.13% for long-term facilities and 8.47% for short-term facilities.

7. **SHARE CAPITAL**

	$
Authorized - 10,000 common shares without par value	
Issued and fully paid - 2 common shares	2

Effective March 31, 1987, the Corporation issued one common share at a price of $1 in connection with the restructuring referred to in note 1.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

8. CONTRIBUTED SURPLUS

	$000s
Contributed surplus consists of the balance at March 31, 1987, as adjusted for certain amounts arising from the reorganization and restructuring referred to in note 1 as follows:	
Balance as at March 31, 1987	243,373
Shareholder's deficiency of the Corporation at March 31, 1987	(82,230)
Shareholder's deficiency of British Columbia Development Corporation at March 31, 1987	(102,812)
Restructuring of debt, including interest thereon, which was due to the Province of British Columbia	404,004
Transfer of ownership of B.C. Pavilion Corporation to the Province of British Columbia	(162,009)
	300,326

9. APPRAISAL SURPLUS

	$
Whistler Conference Centre	2,190,250
Whistler Parking structure	2,313,000
	4,503,250

10. RELATED PARTY TRANSACTIONS

The public facilities are leased to, operated and managed by British Columbia Pavilion Corporation, which leases certain facilities from the Corporation for nominal amounts.

During the year, upon the instruction of the shareholder, the Corporation transferred assets with a carrying value of $1,300,000 to a ministry of the Province of British Columbia for $1. The loss on this transfer has been charged against the allowance for doubtful loans.

10. RELATED PARTY TRANSACTIONS (continued)

During the year, the Corporation entered into an agreement with Expo '86 Corporation (Expo) and the Ministry of Economic Development whereby it undertook all the remaining obligations of Expo with respect to the disassembly, care and storage of remaining Theme Park assets, the dismantling or demolition of other Expo improvements and the restoration of the False Creek properties, in exchange for payment from Expo of the estimated cost to fulfill these obligations in the amount of approximately $17,000,000.

Industrial loans receivable include $13,000,000 of principal amounts for which the Corporation is indemnified by the Province for principal and interest.

Other related party transactions are disclosed in note 1 and elsewhere in these financial statements.

11. COMMITMENTS

At March 31, 1988, the Corporation was committed to advance funds up to $126,000,000 in connection with industrial loans receivable.

12. SUBSEQUENT EVENT

Subsequent to the year end, certain False Creek lands were sold for amounts determined to have a net present value of $145,010,000. These proceeds were in excess of book value. This amount was distributed to the shareholder pursuant to a resolution of the Directors by payment of $50,000,000 cash and assignment of financial instruments.

BRITISH COLUMBIA FERRY CORPORATION

A MEMBER OF ARTHUR YOUNG INTERNATIONAL

Clarkson Gordon

Chartered Accountants
1010 Bank of Commerce Building
1175 Douglas Street
Post Office Box 1205
Victoria, Canada V8W 2V3
Telephone (604) 386-3521

AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia:

We have examined the balance sheet of British Columbia Ferry Corporation as at March 31, 1988 and the statements of income, deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The financial statements for the preceding year were examined by other Chartered Accountants.

Clarkson Gordon

Victoria, Canada.
May 18, 1988.

Chartered Accountants.

BRITISH COLUMBIA FERRY CORPORATION

BALANCE SHEET AS AT MARCH 31, 1988

(expressed in thousands)

ASSETS

	March 31, 1988	March 31, 1987
CURRENT ASSETS		
Cash (Note 1)	$ 22,129	$ 10,974
Accounts receivable	2,826	1,668
Inventories (Note 2)	11,022	10,565
Prepayments and deposits	2,668	1,461
Current portion of reserved funds (Note 3)	5,700	5,700
Current portion of debenture (Note 4)	835	770
	45,180	31,138
RESERVED FUNDS (Note 3)	12,297	11,090
DEBENTURE (Note 4)	40,130	40,966
FIXED ASSETS (Note 5)		
Ships, berths, buildings equipment and land	557,641	548,349
Less accumulated depreciation	293,377	263,713
	264,264	284,636
DEFERRED CHARGES (Note 6)	3,359	4,693
	$ 365,230	$ 372,523

LIABILITIES

	March 31, 1988	March 31, 1987
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 23,966	$ 26,902
Deferred revenue	2,032	2,580
Current portion of long-term debt (Note 7)	5,700	5,700
Current portion of obligations under capital leases (Note 8)	1,280	1,128
	32,978	36,310
LONG TERM DEBT (Note 7)	31,858	37,558
OBLIGATIONS UNDER CAPITAL LEASES (Note 8)	87,791	88,591
ACCRUED SICK LEAVE LIABILITY (Note 9)	5,705	4,728
	158,332	167,187

SHAREHOLDER'S EQUITY

	March 31, 1988	March 31, 1987
SHARE CAPITAL		
Authorized 1,000,000 shares without par value with a maximum consideration of $100,000,000		
Issued 68,512 shares	6,851	6,851
CONTRIBUTED SURPLUS (Note 10)	250,401	250,401
DEFICIT	(50,354)	(51,916)
	206,898	205,336
	$ 365,230	$ 372,523

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF INCOME

(expressed in thousands)

YEAR ENDED MARCH 31, 1988

	1988	1987
Operating revenues		
Tolls	$ 138,591	$ 131,938
Catering	28,201	30,585
Parking & other income (Note 11)	1,696	1,431
	168,488	163,954
Less cost of food and goods sold	11,550	12,619
	156,938	151,335
Operating expenses		
Salaries, wages and benefits	111,080	113,144
Fuel and lubricants	25,418	26,922
Operating supplies and services	16,542	16,437
Repairs, maintenance and replacements	16,233	18,647
Marketing, general and administrative	4,795	5,580
Contracted services	2,015	1,886
	176,083	182,616
Operating income (loss) before subsidy	(19,145)	(31,281)
Province of British Columbia subsidy (Note 12)	57,000	57,000
Income from operations	37,855	25,719
Investment income (Note 11)	5,593	2,619
Interest expense (Note 13)	12,223	10,387
Net interest expense	6,630	7,768
INCOME BEFORE DEPRECIATION	31,225	17,951
Depreciation	29,663	29,552
INCOME (LOSS) BEFORE EXTRAORDINARY ITEM	1,562	(11,601)
Extraordinary item (Note 14)	-	1,951
INCOME (LOSS) FOR THE YEAR	$ 1,562	$(9,650)

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF DEFICIT

YEAR ENDED MARCH 31, 1988

(expressed in thousands)

	1988	1987
Deficit at beginning of year	$ 51,916	$ 32,400
Income (loss) for the year	1,562	(9,650)
	50,354	42,050
Dividend paid February 12, 1987 (Note 16)	-	9,866
DEFICIT AT END OF YEAR	$ 50,354	$ 51,916

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED MARCH 31, 1988

(expressed in thousands)

	1988	1987
SOURCES (USES) OF CASH		
CASH FROM OPERATIONS		
Operations (Note 15)	$ 27,231	$ 20,309
Extraordinary item (Note 14)	-	1,951
	27,231	22,260
FINANCIAL ACTIVITIES		
Payments from reserved funds	5,700	-
Long term debt payment	(5,700)	-
Payments received on debenture	771	-
Capital lease	102	41,756
Capital lease payments	(750)	(1,025)
Payments to reserved funds	(5,327)	(322)
Appreciation of reserved funds	(1,580)	(4,208)
Dividend paid (Note 16)	-	(9,866)
Purchase of debenture	-	(41,736)
	(6,784)	(15,401)
INVESTMENT ACTIVITIES		
Fixed asset additions	(9,292)	(10,519)
Disposal of fixed assets	-	8,702
	(9,292)	(1,817)
INCREASE IN CASH	11,155	5,042
CASH AT BEGINNING OF YEAR	10,974	5,932
CASH AT END OF YEAR	$ 22,129	$ 10,974

Note: In this statement cash includes only cash available for day to day operations and does not include Reserved Funds cash.

BRITISH COLUMBIA FERRY CORPORATION

SUMMARY OF ACCOUNTING POLICIES

YEAR ENDED MARCH 31, 1988

In accordance with Section 8(7) of the Ferry Corporation Act the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies adopted in the preparation of these financial statements are as follows:

Inventories -

Inventories are valued at the lower of cost and current replacement cost.

Long-Term Disability Plan -

The Corporation records as a current year expense the estimated present value of payments, until retirement, to employees eligible under the Long-Term Disability Plan. The plan is administered by the Superannuation Branch of the Public Service Commission, which receives and invests premiums from the Corporation. The excess of premiums paid under the Plan over reserves required for future payments is included in prepaid expense. In 1987 there was a deficiency of funds which was included in accrued liabilities.

Fixed assets:

Acquired from the Province of British Columbia:

Effective January 1, 1977 -

(a) Ships

Ships, which comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Council dated December 16, 1976 and transferred at an assigned value of $1, have been revalued by the Corporation and are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977.

Fixed Assets - (continued)

Three ships presently under charter by the Province until 1994 are subchartered to the Corporation for the same period at an annual cost of $1 each. Under the terms of the subcharter agreement with the Province, the Corporation may in 1994 request that the Province exercise its option to purchase these ships at its own expense in which case clear title to the ships will be transferred to the Corporation. Accordingly, these ships are reflected as capital assets of the Corporation in the accompanying financial statements and are stated at their estimated depreciated replacement value as at January 1, 1977.

(b) Berths, buildings and equipment

Berths, buildings and equipment transferred at an assigned value of $1 are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977.

Effective October 1, 1983 -

On October 1, 1983 the remaining buildings and equipment at Deas Dock facility, not acquired from the Province on January 1, 1977 were transferred at an assigned value of $1. These assets are reflected in the accompanying financial statements at their estimated depreciated replacement value as at October 1, 1983 based upon an appraisal made by Universal Appraisal Company Limited as at that date.

Additions and disposals subsequent to January 1, 1977:

The costs of major replacements, additions, extensions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of income.

Depreciation -

Fixed assets are depreciated on the straight line method based upon the following useful lives:

Ships	25 years
Berths	5 - 10 years
Buildings and equipment	4 - 25 years

Leases -

All leases which transfers substantially all of the benefits and risks incidental to the ownership of property are accounted for as if they were acquisition of assets and incurrence of obligations at the inception of the lease. All other leases are accounted for as operating leases wherein rental payments are expensed as incurred. Assets recorded under capital leases are amortized on a straight-line basis over their useful lives.

Amortization of long-term debt discount and issue costs -

Promissory note discount is amortized on a compound interest method over the term of the debt. Issue costs for promissory notes and capital leases are amortized on a straight-line basis over the term of the debt.

Provision for annual refit costs -

The Corporation provides for ship refit expense by charging against income the anticipated costs over the period between refits.

Comparative Figures -

Certain comparative figures have been reclassified to conform with the presentation adopted for the current year.

BRITISH COLUMBIA FERRY CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1988

1. CASH

Funds, other than those required for immediate settlement of liabilities, are invested in short-term securities authorized pursuant to the terms and provisions of the Financial Administration Act of British Columbia. The investments are arranged through the Ministry of Finance of the Province.

2. INVENTORIES

	Year Ended March 31	
	1988	1987
	(expressed in thousands)	
Spare components, parts and supplies	$ 9,278	$ 8,893
Fuel and lubricants	1,083	1,089
Goods for resale and catering supplies	661	583
	$ 11,022	$ 10,565

3. RESERVED FUNDS

The Corporation has segregated investments that are required for specific purposes or as required by long-term debt and capital lease obligations.

	Year Ended March 31	
	1988	1987
	(expressed in thousands)	
Sinking funds for long-term debt (Note 7)		
Administered by the Corporation	$ 9,497	$ 10,930
Less amount included in current assets to satisfy currently due debt repayment	5,700	5,700
	3,797	5,230
Administered by the Province	1,582	1,132
	5,379	6,362
Sinking fund for capital lease (Note 8)		
Administered by the Province	1,213	-
Fund for accrued sick leave liability (Note 9), Administered by the Corporation	5,705	4,728
	$ 12,297	$ 11,090

The current portion of $5,700,000 included in the Reserved Fund balance of $16,790,000 at March 31, 1987, has been reclassified to current assets to conform with the presentation adopted for the current year.

4. DEBENTURE

	Year Ended March 31 1988	 1987
	(expressed in thousands)	
8.18% Debenture with the Province of British Columbia due December 10, 2006	$ 40,965	$ 41,736
Less: Principal due within one year	835	770
	$ 40,130	$ 40,966

By agreement with the Province, semi-annual payments to the Corporation equal the amount required under the lease obligation for the Queen of Oak Bay (Note 8). Excess funds are placed in a sinking fund to cover increased payments on the lease (Note 3).

5. FIXED ASSETS

	March 31, 1988			March 31, 1987
	(expressed in thousands)			
	Cost or Appraised Value	Accumulated Depreciation	Net Book Value	Net Book Value
Ships owned	$ 262,213	$ 142,914	$ 119,299	$ 133,420
Ships under capital lease	127,828	45,787	82,041	87,315
Berths, buildings and equipment	155,632	104,676	50,956	55,322
Land	5,695	-	5,695	5,493
Construction in progress	6,273	-	6,273	3,086
	$ 557,641	$ 293,377	$ 264,264	$ 284,636

6. DEFERRED CHARGES

	Year Ended March 31 1988	 1987
	(expressed in thousands)	
Long-term debt discount and expenses	$ 3,021	$ 4,337
Lease executory costs	338	356
	$ 3,359	$ 4,693

Notes

7. LONG-TERM DEBT

	Year Ended March 31 1988	 1987
	(expressed in thousands)	
8.95% Promissory notes (effective rate of 15.75%), are repayable in five equal annual instalments of $5.7 million	$ 22,800	$ 28,500
Less current portion	5,700	5,700
	17,100	22,800
12.08% Promissory note (effective rate of 12.44%) due September 9, 2003 is repayable by annual sinking fund payments of $322,492	14,758	14,758
	$ 31,858	$ 37,558

Principal and sinking fund payments due in each of the next five years:

1989	1990	1991	1992	1993
$6,022,492	$6,022,492	$6,022,492	$6,022,492	$322,492

The Province of British Columbia unconditionally guarantees the payment of principal and interest on the promissory notes.

8. OBLIGATIONS UNDER CAPITAL LEASES

The Corporation has obligations under capital leases for the M.V. "Queen of Oak Bay", M.V. "Queen of Surrey", M.V. "Quinsam" and other equipment.

	Year Ended March 31	
	1988	1987
	(expressed in thousands)	
Total minimum lease payments are:		
M.V. "Queen of Oak Bay" Implicit interest rate 8.14%	$ 95,524	$ 98,564
M.V. "Queen of Surrey" Implicit interest rate 8.685%	86,406	90,578
M.V. "Quinsam" Implicit interest rate 10.64%	8,089	10,034
Other equipment - Tractor Implicit interest rate 10.0%	49	109
Other equipment - Forklift Implicit interest rate 10.44%	138	-
	$ 190,206	$ 199,285
Payable in fiscal year ending in:		
1988	$ -	$ 8,532
1989	8,434	8,522
1990	8,379	8,473
1991	8,379	8,473
1992	9,216	9,310
1993	9,216	9,199
1994 and subsequent	146,582	146,776
	190,206	199,285
Less interest	101,135	109,566
Present value of net minimum capital lease payments	89,071	89,719
Less current portion	1,280	1,128
	$ 87,791	$ 88,591

Notes

9. ACCRUED SICK LEAVE LIABILITY

On September 1, 1978 the Corporation introduced short-term illness and injury and long-term disability plans and as of that date all employees ceased accruing sick leave credits. Under the collective agreement with the employees, in the event of illness, the accumulated sick time may be withdrawn prior to retirement. On retirement, any balance remaining is payable in cash at 50% of accredited time.

An actuarial evaluation by The Alexander Consulting Group Limited (formerly Reed Stenhouse Associates Limited) as at March 31, 1988 determined that the recorded liability for the portion payable on retirement was $395,000 in excess of that required. This excess is being reflected in operations over three years ending March 31, 1990. In addition, the actuarial evaluation of withdrawals prior to retirement in event of illness for $1,000,909 has been recorded in the accounts for the current year.

Funds reserved for liquidation of this liability are invested in short-term securities (Note 3).

10. CONTRIBUTED SURPLUS

	Year Ended March 31	
	1988	1987
	(expressed in thousands)	
Excess of estimated depreciated replacement value over assigned value of $1 of assets acquired from the Province of British Columbia		
- Ships, berths, buildings and equipment acquired January 1, 1977	$ 249,674	$ 249,674
- Buildings and equipment acquired October 1, 1983	727	727
	$ 250,401	$ 250,401

11. OTHER INCOME

	Year Ended March 31 1988	1987
	(expressed in thousands)	
Parking income	$ 942	$ 964
Other income	754	467
	$ 1,696	$ 1,431

Interest earned on funds in bank and investments of $2,619,000 included in Other Income at March 31, 1987 has been reclassified to Investment Income to conform with the presentation adopted for the current year.

12. PROVINCIAL SUBSIDY

The Corporation received a cash subsidy of $57,000,000 (1987 - $57,000,000) from the Province of British Columbia. This cash subsidy is determined annually.

Additionally, included in fixed assets as "ships under capital lease" are three ships leased from the Province at an annual cost of $1 each. The annual cost of these charters to the Province is $4,819,800 which is included in the provincial "Estimates" as part of the subsidy to the Corporation.

Also, the Corporation utilizes Crown land for terminals and highway access without the payment of rental or property taxes. The value of these benefits has not been determined. The Corporation, as an agent of the Crown, is not liable to taxation, including taxation on improvements, except insofar as the Crown is liable.

13. INTEREST EXPENSE

	Year Ended March 31 1988	1987
	(expressed in thousands)	
Interest expense, amortization of promissory note discount and amortization of debt issue cost on:		
- long-term debt and capital leases	$ 12,222	$ 10,296
- short-term borrowings	1	91
	$ 12,223	$ 10,387

14. EXTRAORDINARY ITEM

Recovery of receivables in 1987 from British Columbia Steamship Company (1975) Limited written off in Fiscal Year 1982/83.

15. CASH FROM OPERATIONS

	Year Ended March 31	
	1988	1987
	(expressed in thousands)	
Income (loss) for the period before extraordinary item	$ 1,562	$(11,601)
Items not involving cash		
Depreciation	29,663	29,552
Amortization of promissory note discount and debt issue costs	1,334	1,170
Increase (decrease) in accrued sick leave liability (Note 9) ✓	977	(339)
Cash generated from (used for) operating working capital		
Accounts receivable	(1,158)	(147)
Inventories	(457)	25
Prepayments and deposits	(1,207)	(479)
Accounts payable and accrued liabilities	(2,935)	1,262
Deferred revenue	(548)	866
Cash generated from operations	$ 27,231	$ 20,309

16. DIVIDEND

The dividend was paid from the proceeds of the sale of the M.V. "Princess of Vancouver" and the extraordinary item (Note 14) in 1987.

17. PENSION PLAN

The Pension (Public Service) Act applies to the Corporation and its officers and employees. Accordingly, the Corporation is required to pay into the Public Service Superannuation Fund amounts equal to employees' contributions required under the Act.

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

Touche Ross & Co.
Chartered Accountants
880 Douglas Street, Suite 500
Victoria, B.C. V8W 2B7
Telephone 604 383-1174
604 388-7511

Touche Ross

AUDITORS' REPORT

The Shareholder
British Columbia Food Exhibitions Ltd.

We have examined the balance sheet of British Columbia Food Exhibitions Ltd. as at March 31, 1988 and the statements of income and deficit and changes in cash position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Company as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

Victoria, B. C.
June 15, 1988

Chartered Accountants

Touche Ross

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.
(Incorporated Under the Company Act of British Columbia)

BALANCE SHEET
AS AT MARCH 31, 1988

			1988	1987
ASSETS				
Current				
Cash			$241,613	$ 87,566
Term deposit			-	104,762
Treasury bill			198,510	-
Accounts receivable			466,350	19,270
Prepaid deposits			3,000	-
			909,473	211,598
Deferred costs net of revenue (Schedule A)			-	130,633
Fixed				
	Cost	Accumulated Depreciation		
Furniture and equipment	$43,771	$28,024	15,747	30,420
			$925,220	$372,651

Approved by the Directors:

. . . . Director

. . . . Director

See accompanying notes to financial statements.

Touche Ross

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.
(Incorporated Under the Company Act of British Columbia)

BALANCE SHEET
AS AT MARCH 31, 1988

	1988	1987
LIABILITIES		
Current		
Accounts payable and accrued liabilities	$ 30,332	$ 2,723
Due to the Ministry of Agriculture and Fisheries	37,830	-
Deferred revenue net of costs (Schedule A)	487,130	-
	555,292	2,723
SHAREHOLDER'S EQUITY		
Capital Stock		
Authorized		
12,600 Preference shares, Series A, par value $50 each		
150,000 Common Shares of no par value		
Issued and fully paid		
11,027 Preference shares	551,350	551,350
101,750 Common shares	41,155	41,155
	592,505	592,505
Deficit	(222,577)	(222,577)
	369,928	369,928
	$925,220	$372,651

See accompanying notes to financial statements.

Touche Ross

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

STATEMENT OF INCOME AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
Revenue		
Exhibition	$ -	$1,036,925
Interest	-	35,956
Province of British Columbia grant	-	1,225,000
	-	2,297,881
Expense		
Professional services	-	127,277
Management salaries and travel	-	180,456
Promotion and marketing	-	809,521
Show production	-	550,273
Administration	-	240,401
Depreciation	-	17,862
	-	1,925,790
Net income for the year	-	372,091
Deficit at beginning of year	(222,577)	(594,668)
Deficit at end of year	$(222,577)	$ (222,577)

See accompanying notes to financial statements.

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
Operating activities		
Province of British Columbia grant received	$500,000	$ 300,000
Exhibition deposits received	91,001	851,046
Interest income	4,202	31,437
Deferred costs paid	(385,893)	(153,250)
Prepaid deposits	(3,000)	-
Show costs paid	-	(1,188,269)
Amounts due to Ministry of Agriculture and Fisheries	37,830	-
	244,140	(159,036)
Investing activities		
Proceeds on sale of fixed asset	4,000	-
Purchase of fixed assets	(345)	(3,030)
	3,655	(3,030)
Net change in cash during the year	247,795	(162,066)
Cash at beginning of year	192,328	354,394
Cash at end of year	$440,123	$ 192,328
Cash comprises:		
Cash	$241,613	$ 87,566
Term deposit	-	104,762
Treasury bill	198,510	-
	$440,123	$192,328

See accompanying notes to financial statements.

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

1. Summary of significant accounting policies

   a) Fixed assets and depreciation

   Fixed assets are carried at cost. Depreciation is based on the average useful life of the assets. Furniture and equipment are depreciated using the straight-line method at rates of 20% or 33% calculated on original cost less estimated residual value. When assets are retired, sold or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts.

   b) Revenue and expense recognition

   Recognition of the revenue and expenses contracted during the current year, relating to The Food Pacific '88 Trade Show to be held in August and September, 1988, has been deferred until completion of that show. The full amount contracted for space rental has been recorded at the time the contract was agreed upon.

2. Income taxes

   As a Corporation wholly owned by the Province of British Columbia, the Company is exempt from income taxes under the provisions of Section 149 of the Income Tax Act.

3. Related Party Transactions

   The Company received grants during the year from the Province of British Columbia totalling $500,000.

   Space rental charges and reimbursable costs due from the Ministry of Agriculture and Fisheries, in the amounts of $51,419 and $84,360 respectively, are included in the accounts receivable as at March 31, 1988. The Company received $35,000 in net services from the Ministry at no cost.

   The Company made payments in the amount of $22,478 to the Ministry of Finance for mail services.

Touche Ross

SCHEDULE A

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

SCHEDULE OF DEFERRED REVENUE AND COSTS
AS AT MARCH 31, 1988

	1988	1987
Deferred Revenue		
British Columbia Government grants	$ 500,000	$ -
Space rentals	571,010	33,578
Interest	4,851	-
	1,075,861	33,578
Deferred costs		
Professional services	45,344	6,820
Management salaries and travel	148,326	37,176
Promotion and marketing	176,284	44,676
Show production	560	2,393
Administration	198,954	64,902
Depreciation	19,263	8,244
	588,731	164,211
Deferred revenue net of costs (costs net of revenue)	$ 487,130	$(130,633)

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
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V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Chairman and Members of
British Columbia Health Care Research Foundation, and

To the Minister of Health,
Province of British Columbia:

I have examined the balance sheet of British Columbia Health Care Research Foundation as at March 31, 1988 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1988 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 13, 1988

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

BALANCE SHEET

AS AT MARCH 31, 1988

	1988	1987
ASSETS		
Cash and short-term deposits	$2,235,749	$2,158,627
Accrued interest	11,345	43,183
Contributions receivable - Lottery Fund	517,626	-
	$2,764,720	$2,201,810
LIABILITIES		
Accounts payable	$ 12,470	$ 11,131
Grants, fellowships and scholarships payable	2,652,693	1,888,655
SURPLUS	99,557	302,024
	$2,764,720	$2,201,810

The accompanying notes are an integral part of these financial statements.

Approved by the Board

Director

Director

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
REVENUE		
Contributions from the Lottery Fund	$4,517,626	$3,500,000
Interest	248,834	234,192
Donations	200	785
	4,766,660	3,734,977
EXPENDITURE		
Grants (Note 3)		
- Research	3,167,933	2,800,130
- Equipment	1,021,844	79,335
- Emergency Funding	47,773	81,990
- Development	3,142	25,475
	4,240,692	2,986,930
Research Fellowships	111,958	85,805
Scholarship Awards (Note 4)	427,574	332,448
Administrative Expenses	188,903	169,150
	4,969,127	3,574,333
EXCESS (DEFICIENCY) OF EXPENDITURE OVER REVENUE	(202,467)	160,644
SURPLUS AT BEGINNING OF YEAR	302,024	141,380
SURPLUS AT END OF YEAR	$ 99,557	$ 302,024

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. NATURE OF THE FOUNDATION

The Foundation is incorporated under the Society Act of British Columbia. The objects of the Foundation are to assist and collaborate with organizations conducting research in the field of health care in the Province of British Columbia; to co-operate with community facilities or organizations concerned with the general health of communities in the Province; and to accept and receive such grants, donations and other funds as may be deemed appropriate for use in the carrying out of the objects of the Foundation.

2. SIGNIFICANT ACCOUNTING POLICIES

Grants and fellowships are expensed in the year they are awarded.

Scholarship awards are renewable for three additional years, subject to satisfactory annual progress reports and applications for renewal. Only current year awards are expensed during the year.

3. GRANTS

The Foundation awards grants to support health care research, equipment, development and emergency projects. Amounts which remain unexpended at project completion or unexpended due to project cancellation or alternate funding are returnable to the Foundation.

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

3. GRANTS (continued)

The grants were awarded to recipients with the following organizations:

	1988	1987
Arthritis Society	$ 2,000	$ 22,500
B.C. Cancer Research Centre	25,000	24,000
B.C. Children's Hospital	2,500	-
Cancer Control Agency of B.C.	154,800	165,500
Canadian Red Cross	30,000	-
EVS Consultants	40,000	-
Greater Victoria Hospital Society	47,000	-
G.F. Strong Rehabilitation Centre	22,000	-
Lions Gate Hospital	17,755	33,000
100 Mile House Board of Health	-	28,600
Queen Alexandra Hospital	-	52,695
Shaughnessy Hospital	30,000	30,000
Simon Fraser University	208,600	121,180
University of British Columbia	3,613,141	2,452,138
University of Victoria	161,000	98,000
Vancouver General Hospital	-	2,000
Village of 100 Mile House	10,000	-
Western Society for Senior Citizens	-	45,000
	4,363,796	3,074,613
Less: Prior Years' Returned Grants	123,104	87,683
	$4,240,692	$2,986,930

4. COMMITMENT

The estimated cost to complete the funding of all outstanding scholarship grants is $650,342 (1987 - $565,836).

BRITISH COLUMBIA HERITAGE TRUST

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone (604) 387-6803
Fax (604) 387-1230

AUDITOR'S REPORT

To the Chairman and Directors of the Board of the
British Columbia Heritage Trust, and

To the Minister of Tourism, Recreation and Culture,
Province of British Columbia:

I have examined the Balance Sheet of the British Columbia Heritage Trust as at March 31, 1988 and the Statements of Revenue, Expenditure and Heritage Investment Fund and Changes in Financial Position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles set out in note 2 to the financial statements applied on a basis consistent with the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Heritage Conservation Act. In my opinion these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 27, 1988

BRITISH COLUMBIA HERITAGE TRUST

BALANCE SHEET

AS AT MARCH 31, 1988

	1988	1987
ASSETS		
Cash and short-term investments	$2,055,211	$1,841,644
Accounts receivable	500	52,638
Properties (note 3)	1,338,916	1,184,830
	$3,394,627	$3,079,112
LIABILITIES		
Accounts payable		
Trade	$ 26,950	$ 39,348
Province of British Columbia	3,507	4,317
	30,457	43,665
Heritage Investment Fund (notes 4 & 7)	3,364,170	3,035,447
	$3,394,627	$3,079,112
COMMITMENTS (note 6)		

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

Patterson
M.F. Patterson, Chairman

K.M. Bagshaw, Director

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF REVENUE, EXPENDITURE AND HERITAGE INVESTMENT FUND

FOR THE YEAR ENDED MARCH 31, 1988

REVENUE	1988	1987
Grant from the British Columbia Lottery Fund	$1,900,000	$1,400,000
Investment Income	162,510	225,557
Esso Heritage Brick Program (note 4)	-	155,593
Donations and Miscellaneous Revenue	2,704	21,412
	2,065,214	1,802,562
EXPENDITURE		
Grants		
- Archaeology	150,000	6,491
- Building Restoration	355,756	91,137
- Commemorative Monuments	-	8,800
- Conferences and Societies	48,595	44,790
- Development Projects	130,202	-
- Heritage Area Revitalization Program	362,166	544,400
- Planning and Inventory	129,305	146,806
- Publications Assistance	61,442	98,143
- Religious Buildings	109,673	49,600
- Scholarships	22,000	22,000
- Special Projects	97,103	92,627
- Student Employment	1,500	217,264
- Transportation Artifacts	33,110	89,490
	1,500,852	1,411,548
Administration	101,041	80,272
Education and Communication	41,431	60,586
Esso Heritage Brick Program	5,023	51,490
Operating Expenses	88,144	85,401
	1,736,491	1,689,297
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	328,723	113,265
HERITAGE INVESTMENT FUND - BEGINNING OF YEAR	3,035,447	2,922,182
HERITAGE INVESTMENT FUND - END OF YEAR	$3,364,170	$3,035,447

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
CASH RESOURCES PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Net income	$ 328,723	$ 113,265
Decrease in accounts receivable	52,138	929
Increase (decrease) in accounts payable	(13,208)	24,433
	367,653	138,627
FINANCING ACTIVITIES		
Collection of mortgages receivable	-	99,856
Collection of loan receivable	-	1,000
	-	100,856
PROPERTY TRANSACTIONS		
Capital expenditures	(154,086)	(20,386)
Value of donation	-	(20,000)
	(154,086)	(40,386)
CASH AND SHORT-TERM DEPOSITS		
Increase for the year	213,567	199,097
Balance - beginning of year	1,841,644	1,642,547
Balance - end of year	$2,055,211	$1,841,644

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. THE TRUST

The British Columbia Heritage Trust is a Crown Corporation incorporated under the Heritage Conservation Act, R.S.B.C. 1979, Chapter 165, and is an agent of the Crown. The object of the Trust is to encourage and facilitate the protection and conservation of heritage property in the Province.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles, except that grants are recorded as an expenditure in the year the disbursement is made.

a) Property and Depreciation

All costs incurred for the acquisition and restoration of property of the Trust are capitalized. Donated property is recorded at appraised value at the time of its receipt.

Due to the heritage nature of the properties, no provision is made for depreciation.

b) Short-term investments

Short-term investments consist of units in Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, and market value. Income attributed to the units represents the unitholder's share of interest earned by the Portfolio and may be realizable upon the sale of units.

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

3. PROPERTIES

	1988	1987
Land, Buildings and Furnishings		
Beachgrove	$ 121,185	$ 121,185
Hat Creek Ranch	630,309	536,937
Keremeos Grist Mill	324,701	313,908
Vallican Archaeological Site	82,080	32,159
	1,158,275	1,004,189
Machinery and Equipment		
C.P. Railway Business Car #19	47,041	47,041
Machinery Artifacts	113,600	113,600
B.X. Stagecoach	20,000	20,000
	180,641	180,641
	$1,338,916	$1,184,830

4. ESSO HERITAGE BRICK PROGRAM

On April 18, 1985 the Trust entered into an agreement whereby Imperial Oil Limited, as an agent of the Trust, undertook to solicit and raise funds for the Trust from the public through a program to be known as the Esso Heritage Brick Program. According to this program a subscriber, for a tax-deductible donation, was entitled to have his name engraved on a brick which was then permanently laid in the Roundhouse Courtyard in Vancouver. The bricks were offered to the public up to and including October 31, 1986 by Imperial through its own and other selected outlets.

The net proceeds received by the Trust from the program are to be used for the protection and conservation of transportation artifacts. During the current year, the Trust has paid out grants of $33,110 from this program and these payments are included in Grants - Transportation Artifacts. The amount available to be paid out for the above purposes amounted to $29,319. This amount is committed at March 31, 1988 (1987 - $67,452).

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

5. RELATED PARTY TRANSACTIONS

The following summarizes the related party transactions during the year between the Trust and the Province of British Columbia.

a) The Trust received grants from the British Columbia Lottery Fund amounting to $1,900,000 during the year ended March 31, 1988 (1987 - $1,400,000).

b) The Province provides certain staffing, accommodation, audit and administrative services for the Trust at no charge. The cost of providing these services for the year ended March 31, 1988 amounted to approximately $304,000 (1987 - $272,000).

6. COMMITMENTS

The Trust had commitments of $1,672,420 at March 31, 1988 (1987 - $1,549,595).

7. HERITAGE TRUST INVESTMENT FUND

The accumulated excess of revenues over expenditures previously termed surplus has been renamed the Heritage Trust Investment Fund.

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Housing and Employment Development
Financing Authority, and

To the Minister of Finance and Corporate Relations
Province of British Columbia:

I have examined the statement of assets and liabilities and accumulated balance of the British Columbia Housing and Employment Development Financing Authority as at March 31, 1988 and the statements of revenue, expenditure and accumulated balance, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 20, 1988

EXHIBIT A

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

STATEMENT OF ASSETS, LIABILITIES AND ACCUMULATED BALANCE

AS AT MARCH 31, 1988

ASSETS

	1988	1987
Cash and temporary investments	$1,829,476	$ -
Notes receivable (note 4)	-	29,129,099
	$1,829,476	$29,129,099

LIABILITIES AND ACCUMULATED BALANCE

	1988	1987
Bank overdraft	$ -	$ 188,929
Due to the Province of British Columbia	30,643	31,106
Accounts payable	7,732	7,384
Accrued interest payable	367,126	521,354
Term debt (note 5)	1,219,300	26,588,773
	1,624,801	27,337,546
Accumulated balance	204,675	1,791,553
	$1,829,476	$29,129,099

The five accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

Frank A. Rhodes, Secretary

EXHIBIT B

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED BALANCE

FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
Revenue		
Interest income - temporary investments	$ 37,475	$ 121,453
- notes receivable	-	1,449,351
	37,475	1,570,804
Expenditure		
Interest on term debt	1,594,759	2,539,758
Administrative costs	29,594	251,101
	1,624,353	2,790,859
Excess of Expenditure over Revenue	1,586,878	1,220,055
Accumulated Balance, Beginning of Year	1,791,553	3,011,608
Accumulated Balance, End of Year	$ 204,675	$1,791,553

EXHIBIT C

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
Operating Transactions		
Excess of Expenditure over Revenue	$(1,586,878)	$ (1,220,055)
Add Non-cash Items		
Amortization of debt discount	-	282,779
Cash Generated from (Used for):		
Accrued interest payable	(154,228)	(11,077,584)
Due to Province of British Columbia	(463)	(67,970)
Accrued interest receivable	-	246,539
Accounts payable	348	(54,781)
Used for Operations	(1,741,221)	(11,891,072)
Financing Transactions		
Sources		
Redemption of notes receivable	29,129,099	106,210,064
Proceeds from issue of term debt	141,122,669	175,995,392
	170,251,768	282,205,456
Uses		
Redemption of term debt	166,492,142	287,527,798
Derived from (Used for) Financing Transactions	3,759,626	(5,322,342)
Increase (Decrease) in Funds	2,018,405	(17,213,414)
Funds at Beginning of Year	(188,929)	17,024,485
Funds at End of Year	$ 1,829,476	$ (188,929)

Funds consist of cash and temporary investments net of bank overdraft.

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. The Authority

The Authority was established on October 14, 1982 by the Housing and Employment Development Financing Act, S.B.C. 1982 Chapter 34. Section 3 of the Act states that "The purposes of the authority are to create employment by financing housing and other capital projects in British Columbia, and any other programs the committee considers advisable, and to raise money for those purposes by the issue of housing and development bonds".

2. Future operations

The Authority has fulfilled the purpose for which it was created. All notes receivable and term debt have matured and no further debt issues are permissable under the Act. It is the intent of the management of the Authority to request the British Columbia Legislature to dissolve the Authority, by the repeal of the Housing and Employment Development Financing Act, S.B.C. 1982 Chapter 34.

3. Significant accounting policies

Temporary investments consist of units in Province of British Columbia Pooled Investment Portfolios. These units are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value. Income attributed to the units represents the unitholder's share of interest earned by the Portfolio and is realizable by the unitholders upon the sale of units.

As at March 31, 1988 carrying value was equal to market value.

4. Notes Receivable

British Columbia Enterprise Corporation:

Maturity	Rate	1988	1987
December 31, 1987	Interest determined by the Minister of Finance and Corporate Relations, with current rate per annum 0%	$ -	$29,129,099
		$ -	$29,129,099

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT
FINANCING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988

5. **Term Debt**

	1988	1987
Unpresented debentures matured March 31, 1986	$1,219,300	$ 2,226,200
Notes payable to the Province of British Columbia	-	24,643,942
	1,219,300	26,870,142
Less: Unamortized discount	-	281,369
	$1,219,300	$26,588,773

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on the unpresented debentures of the Authority.

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

Thorne Ernst & Whinney
Chartered Accountants

400 - 625 Agnes Street
New Westminster, B.C.
Canada V3M 5Y4

Tel: (604) 526-2411
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AUDITORS' REPORT

To the Chairman
British Columbia Housing Management Commission

We have examined the combined balance sheet of the Province of British Columbia, Projects and Programs Managed by British Columbia Housing Management Commission,(the Commission) as at December 31, 1987 and the combined statements of revenue and expenditure and Province's account and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the combined financial position of these projects and programs managed by the Commission as at December 31, 1987 and the combined results of their operations and changes in their financial position for the year then ended in accordance with the accounting policies described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

The financial statements for the preceding year were examined by other Chartered Accountants.

Thorne Ernst & Whinney

New Westminster, Canada
April 8, 1988

Member of EW Ernst & Whinney International

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED BALANCE SHEET
DECEMBER 31, 1987 AND 1986

	1987	1986
ASSETS		
Cash	$ 4,171,875	$ -
Accounts receivable	652,562	487,354
Prepaid expenses and shelter supplement	851,000	984,404
Due from Province of British Columbia	-	3,050,700
Due from Canada Mortgage and Housing Corporation	2,173,892	6,862,427
Disaster loss fund (note 3)	783,399	732,537
Fixed assets (note 4)	258,750	110,276
	$ 8,891,478	$12,227,698
LIABILITIES AND PROVINCE'S ACCOUNT		
Bank indebtedness	$ -	$ 2,675,870
Accounts payable & accrued liabilities	4,351,530	5,560,717
Tenants' prepaid rent	326,283	327,261
Amortization payable	115,521	150,357
Disaster loss reserve (note 3)	783,399	732,537
	5,576,733	9,446,742
Province's account	3,314,745	2,780,956
	$ 8,891,478	$12,227,698

Approved by the Commission:

Chairman

Member

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF REVENUE AND EXPENDITURE AND PROVINCE'S ACCOUNT
YEARS ENDED DECEMBER 31, 1987 AND 1986

	1987	1986
Revenue:		
Tenant rent	$ 21,383,803	$ 20,692,823
Sundry	499,620	351,718
	21,883,423	21,044,541
Expenditure:		
Amortization	14,257,299	14,318,670
Operating	11,926,421	11,547,515
Shelter supplement	6,114,610	5,965,560
Maintenance	4,711,418	4,420,694
Grants in lieu of taxes (note 5)	3,800,887	3,605,457
Administration	3,928,897	3,610,101
Modernization and improvement	11,445,514	9,902,906
Provincial programs	1,989,366	1,941,730
Working capital interest (note 2)	683,283	699,171
	58,857,695	56,011,804
Operating deficit	36,974,272	34,967,263
Interest income, net	597,680	572,503
Excess of expenditure over revenue for the year	36,376,592	34,394,760
Less Canada Mortgage and Housing Corporation subsidy share	21,423,777	20,351,800
Net Provincial share of expenditure	14,952,815	14,042,960
Subsidy receipts	15,491,900	14,788,220
	539,085	745,260
Province's account, beginning of year	2,780,956	2,035,696
Prior period adjustment (note 6)	(5,296)	-
Province's account, end of year	$ 3,314,745	$ 2,780,956

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION

YEARS ENDED DECEMBER 31, 1987 AND 1986

	1987	1986
Operating activities:		
Excess of expenditure over revenue for the year	$36,376,592	$34,394,760
(Deduct) items not affecting working capital:		
Depreciation	(63,742)	(77,530)
Loss on sale of fixed assets	(45,869)	-
Net changes in non-cash working capital balances relating to operations:		
Accounts receivable	165,208	151,682
Prepaid expenses and shelter supplement	(133,404)	37,624
Accounts payable & accrued liabilities	1,209,187	(2,110,268)
Tenants' prepaid rent	978	(112,832)
Amortization payable	34,836	(150,357)
Cash applied to operations	37,543,786	32,133,079
Investing activities:		
Additions to fixed assets	275,045	-
Proceeds on sale of fixed assets	(16,960)	-
Cash applied to investing activities	258,085	-
Financing activities:		
Subsidy receipts:		
Province of British Columbia	18,542,600	13,845,520
Canada Mortgage and Housing Corporation	26,107,016	18,280,665
Cash provided by financing activities	44,649,616	32,126,185
Increase (decrease) in cash during the year	6,847,745	(6,894)
Bank indebtedness, beginning of year	2,675,870	2,668,976
Cash (bank indebtedness), end of year	$ 4,171,875	$(2,675,870)

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS
MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of financial statement presentation

These statements combine six separate financial statements of projects and programs operated by the Province of British Columbia (Ministry of Social Services and Housing), and each has its own subsidy sharing agreement and is managed by British Columbia Housing Management Commission (the Commission).

The statements are prepared on the basis of accounting policies followed by similar entities in the Province of British Columbia.

b) Amortization

These statements do not include the capital cost of the projects, however, amortization in lieu of depreciation and interest on capital costs is in part payable to the Provincial Rental Housing Corporation and in part credited to Canada Mortgage and Housing Corporation based on schedules provided by the participants.

c) Tenant rent revenue

Tenant rent revenue represents rent charged to residents, and is determined as the lesser of market rent and a percentage of the residents' income.

d) Fixed assets

All purchases are recorded as program operating expenditures, except for computer hardware and software which are recorded at cost as fixed assets and depreciated on the straight line basis over five and three years respectively.

2. WORKING CAPITAL INTEREST

The Province of British Columbia, through its Wholly Provincial Projects and Programs account, provides working capital to the projects and programs managed by the Commission, at interest rates agreed to by the participants.

NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 1987
PAGE 2

3. DISASTER LOSS FUND

This fund, financed by the Province of British Columbia and Canada Mortgage and Housing Corporation, provides for claims below the deductible amounts of insured properties and for damages to uninsured items.

	1987	1986
Balance, beginning of year	$ 732,537	$ 671,387
Working capital interest	71,509	73,129
	804,046	744,516
Less claims expense	20,647	11,979
Balance, end of year	$ 783,399	$ 732,537

4. FIXED ASSETS

	Cost	Accumulated Depreciation	1987 Net	1986 Net
Computer Hardware	$ 289,882	$ 129,147	$ 160,735	$ 110,276
Computer Software	170,960	72,945	98,015	-
Balances, end of year	$ 460,842	$ 202,092	$ 258,750	$ 110,276

5. GRANTS IN LIEU OF TAXES

The Commission, on behalf of the Province of British Columbia and Canada Mortgage and Housing Corporation, pays each municipality a grant equivalent to property taxes due for all residential properties and projects managed.

6. PRIOR PERIOD ADJUSTMENT

Under an agreement between the Province of British Columbia and Canada Mortgage and Housing Corporation, the cost sharing of subsidies between the participants has been revised for the prior year.

7. LEASE COMMITMENTS

The Commission has minimum rental obligations under operating leases for office space to be expensed over the next five years as follows: $450,000 in 1988, $450,000 in 1989, $389,000 in 1990, $339,000 in 1991, and $285,000 in 1992.

8. COMPARATIVE INFORMATION

Certain 1986 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1987.

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REPORT OF THE AUDITORS

The Lieutenant Governor in Council,
Province of British Columbia:

We have examined the balance sheets of British Columbia Hydro and Power Authority as at March 31, 1988 and 1987 and the statements of income and earnings employed in the business and of changes in financial position for each of the years in the two year period ended March 31, 1988. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. The statements of income and earnings employed in the business and of changes in financial position of British Columbia Hydro and Power Authority for the year ended March 31, 1986 were examined by other auditors.

In our opinion, the financial statements examined by us present fairly the financial position of British Columbia Hydro and Power Authority as at March 31, 1988 and 1987 and the results of its operations and the changes in its financial position for each of the years in the two year period ended March 31, 1988 in accordance with generally accepted accounting principles applied, except for the change in 1988, with which we concur, in the method of accounting for pension costs and obligations and after giving retroactive effect to the change in 1987, with which we concur, in the method of accounting for unrealized foreign exchange gains and losses on sinking funds, as explained in Note 2 to the financial statements, on a consistent basis.

Deloitte Haskins + Sells

Chartered Accountants
Vancouver, British Columbia

May 20, 1988

Deloitte/Samson a member of Deloitte Haskins & Sells International

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
BALANCE SHEET AS AT MARCH 31

	1988	1987
	(in millions)	
FIXED ASSETS (Note 6)		
Fixed assets in service	$11,044	$10,936
Less - Accumulated depreciation	2,440	2,228
	8,604	8,708
Unfinished construction	154	122
	8,758	8,830
CURRENT ASSETS		
Temporary investments	97	24
Accounts receivable and unbilled revenues	314	334
Materials and supplies	42	37
Prepaid expenses	25	49
Property held for sale	35	34
	513	478
UNAMORTIZED DEFERRED CHARGES		
Foreign currency translation	238	428
Discount and issue costs	52	66
	290	494
	$ 9,561	$ 9,802

	1988	1987
	(in millions)	
LONG-TERM LIABILITIES		
Long-term debt (Note 7)	$ 6,445	$ 7,472
Deferred liabilities	25	26
	6,470	7,498
CURRENT LIABILITIES		
Short-term borrowings (Note 8)	612	116
Accounts payable	214	209
Accrued interest	303	323
Long-term debt payments due within one year (Note 7)	625	433
	1,754	1,081
UNAMORTIZED DEFERRED CREDITS		
Rate stabilization account (Note 4)	38	-
Deferred revenue	21	6
Contributions arising from Columbia River Treaty	341	350
Contributions in aid of construction	342	327
	742	683
EARNINGS EMPLOYED IN THE BUSINESS	595	540
	$ 9,561	$ 9,802

APPROVED ON BEHALF OF THE BOARD:

L.I. (Larry) Bell, Chairman

Sandra D. Sutherland, Q.C., Director

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
STATEMENT OF INCOME AND EARNINGS EMPLOYED IN THE BUSINESS
FOR THE YEARS ENDED MARCH 31

	1988	1987	1986
		(in millions)	
REVENUES			
Electric			
Domestic (Note 3)			
Residential	$ 548	$ 539	$ 517
General	547	524	498
Transmission	373	348	322
Other	66	75	58
	1,534	1,486	1,395
Export	184	93	252
	1,718	1,579	1,647
Gas (Note 3)	370	385	423
Rail	22	23	24
	2,110	1,987	2,094
EXPENSES			
Employee compensation (Note 5)	247	208	226
Materials and services	71	70	67
Energy purchases	281	280	328
Taxes	306	330	321
Depreciation	237	233	213
	1,142	1,121	1,155
OPERATING INCOME BEFORE FINANCE CHARGES	968	866	939
Finance charges (Note 9)	875	906	926
OPERATING INCOME (LOSS)	93	(40)	13
Net transfer (to) from rate stabilization account (Note 4)	(38)	107	(4)
INCOME BEFORE EXTRAORDINARY ITEMS	55	67	9
Extraordinary items (Note 12)	-	(42)	-
NET INCOME	55	25	9
EARNINGS EMPLOYED IN THE BUSINESS			
At beginning of year	540	515	506
At end of year	$ 595	$ 540	$ 515

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEARS ENDED MARCH 31

	1988	1987 (in millions)	1986
OPERATING ACTIVITIES			
Operating income (loss)	$ 93	$ (40)	$ 13
Depreciation	237	233	213
Amortization of deferred charges	24	26	69
Working capital changes	24	(107)	153
Other	(5)	(8)	14
Funds provided by operating activities	373	104	462
FINANCING ACTIVITIES			
Net short-term borrowings	496	116	-
Long-term debt issues	9	344	87
Long-term debt retirements, net of related sinking funds	(570)	(357)	(87)
Other sinking fund changes	(78)	(261)	(193)
Funds used for financing activities	(143)	(158)	(193)
INVESTING ACTIVITIES			
Fixed asset expenditures	(195)	(187)	(224)
Contributions in aid of construction	30	27	34
Net proceeds from fixed asset retirements	8	12	9
Funds used for investing activities	(157)	(148)	(181)
INCREASE (DECREASE) IN FUNDS	73	(202)	88
FUNDS AT BEGINNING OF YEAR	24	226	138
FUNDS AT END OF YEAR	$ 97	$ 24	$226

Funds consist of temporary investments.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
NOTES TO FINANCIAL STATEMENTS

(tabular amounts expressed in millions
of dollars unless otherwise stated)

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

British Columbia Hydro and Power Authority ("B. C. Hydro") is a Crown corporation of the Province of British Columbia (the "Province"). B. C. Hydro is regulated by the British Columbia Utilities Commission (the "Commission"). The accounting policies of the corporation conform to accounting principles generally accepted in Canada. A description of significant accounting policies follows. See Note 4 for an explanation of the rate stabilization account.

Revenues

Domestic revenues represent sales of energy to customers within the Province and sales of firm energy to those outside the Province (mainly Seattle and Point Roberts, Washington State and Hyder, Alaska) with whom B. C. Hydro has long-term commitments.

Export revenues are derived from energy sales made outside the Province other than those classified as domestic. These sales are surplus to B. C. Hydro's domestic energy requirements.

Customers are billed on a cyclical basis for energy deliveries with unbilled deliveries being accrued and included in revenues.

Fixed Assets

Fixed assets in service consist principally of land, water rights, storage dams, plant for the generation, transmission and distribution of electricity, the distribution of gas, and freight railway and rolling stock, and include the cost of plant financed by contributions in aid of construction and contributions arising from the Columbia River Treaty.

Fixed assets are carried at cost which includes materials, direct labour and appropriate portions of engineering, administration and finance charges.

Capital development studies and projects which are abandoned or subject to indefinite deferral are written off. Capital development studies for which work is deferred for more than one year are amortized on a straight-line basis at 20% per annum during the deferral period or until fully amortized. Capital projects which are deferred, but for which there is a reasonable probability of proceeding, have a provision made for any reduction in the value of project costs.

Depreciation

Depreciation is provided on all depreciable assets in service as at the beginning of each year based on the average service life of assets and is computed using the straight-line method.

Finance Charges Capitalized

B. C. Hydro capitalizes finance charges at rates equivalent to the cost of borrowing those funds expended on construction projects during each year of construction.

Temporary Investments

Temporary investments are valued at the lower of cost and market.

Materials and Supplies

Materials and supplies are valued at average cost, less provisions for declines in value.

Property Held For Sale

Property held for sale is valued at the lower of cost and net realizable value.

Foreign Currency Translation

Long-term debt, sinking funds, current assets and current liabilities denominated in a foreign currency are translated into Canadian currency at the rate of exchange prevailing at the balance sheet date. U. S. currency liabilities which are hedged are converted at the rate established by the terms of the hedge instrument.

Unrealized gains and losses arising from the translation of long-term debt and sinking funds are deferred and amortized over the remaining term of the debt. The annual amortization is determined by dividing the unamortized balance of the gains and losses by the sum of the remaining years, except that for the last four years the unamortized balance is written off on a straight line basis. Foreign exchange gains and losses on current assets and current liabilities are included in income.

Discount and Issue Costs

Discount and issue costs on long-term debt are amortized on a straight-line basis over the term of the respective debt.

Deferred Revenue

Deferred revenue consists primarily of amounts received under the Skagit River Agreements. These amounts are deferred and included in income on an annuity basis over the energy delivery period ending in fiscal 2066.

Contributions

Contributions in aid of construction are amounts received from certain customers to contribute toward the extension of services. These amounts are amortized over the estimated service lives of the related assets, and the annual amortization is equal to the corresponding provision for depreciation.

Contributions arising from the Columbia River Treaty are amortized over the period ending in fiscal 2025, the minimum term of the Treaty, and the annual amortization is equal to the corresponding provision for depreciation of the related assets.

Contributions received in respect of unfinished construction are included with deferred liabilities until the assets are placed in service.

Pension Costs

Pension expense comprises the actuarial costs of pension benefits for employee services for the year in accordance with the terms of the pension plan agreement and amortization of the initial net pension surplus and the cost of past service benefits and experience gains and losses. Amortization is on a straight-line basis over the expected average remaining service life of pension plan members. Pension fund investments are valued at a five-year average of market value.

NOTE 2 CHANGES IN ACCOUNTING POLICIES

1988

Effective April 1, 1987, B.C. Hydro adopted, on a prospective basis, the recommendations of the Canadian Institute of Chartered Accountants regarding pension costs and obligations. The effect of this change on net income for fiscal 1988 was not material.

1987

Effective April 1, 1986, B.C. Hydro retroactively changed its method of accounting for unrealized foreign exchange gains and losses on sinking funds to deferral and amortization from immediate recognition. Amounts for fiscal 1986 were restated accordingly.

NOTE 3 RATE ADJUSTMENTS

Electric-Domestic

The Commission approved a rate increase of 1.875% effective June 13, 1985 and a further increase of 1.875% effective April 1, 1986. There have not been any rate increases since that time.

Mainland Gas

For each of the past three fiscal years, changes in the cost of gas purchased for resale have resulted in flow-through changes in gas rates for customers. Effective November 1, 1986 the Commission approved a 3.6% interim gas rate increase to compensate B.C. Hydro for increases in expenses other than purchased gas. Revenue derived from this increase was $20 million to March 31, 1988 (of which $7 million related to fiscal 1987) and is subject to refund with interest, in whole or in part, if so ordered by the Commission.

Percentage increases (decreases) in gas rates over the past three fiscal years are noted below:

Effective Date	Firm Customers %	Interruptible Customers %
1988		
January 14, 1988	3.9	2.1
December 7, 1987	(1.1)	1.5
May 1, 1987	(2.5)	(1.7)
1987		
January 15, 1987	.9	.5
November 1, 1986	(5.0)	(27.8)
1986		
August 1, 1985	3.6	0.6
June 1, 1985	0.9	(4.3)

NOTE 4 RATE STABILIZATION ACCOUNT

The Commission directed B.C. Hydro to create as of March 31, 1982, an account to be known as the rate stabilization account derived from export sales of surplus electric energy (exclusive of sales made under certain export contracts) less associated direct expenses. Directives over the past three years have resulted in the following transfers to and from the account:

	Years ended March 31		
	1988	1987	1986
Balance at beginning of year	$ -	$107	$103
Transfer from income to the account	110	56	85
Transfer from the account to income	(72)	(163)	(81)
Net transfer to (from) the account	38	(107)	4
Balance at end of year	$ 38	$ -	$107

Transfers to the Account

For fiscal 1988 and 1987 all revenues from export sales, less direct expenses, were transferred to the account. For fiscal 1986, only revenues from export sales in excess of $130 million, less direct expenses, were transferred to the account.

Transfers from the Account

For fiscal 1988, 1987 and 1986, transfers from the account to income were limited to:

1988 - revenues from the first $116 million of export sales, less direct expenses.

1987 - the amount required to reduce the account balance to nil.

1986 - $81 million including $21 million which was equivalent to an electric rate refund to domestic customers as directed by the Commission.

NOTE 5 EARLY RETIREMENT INCENTIVE PROGRAM

In fiscal 1988 B.C. Hydro offered an early retirement incentive program to all employees meeting certain criteria of age and service. This program was offered to enhance B.C. Hydro's flexibility in meeting its changing operating environment.

The program was accepted by approximately 70% of eligible employees and has resulted in a reduction of 10% in B.C. Hydro's workforce without lay-offs or terminations. As a result employee compensation for the year includes amounts for lump sum payments to retirees, payments to the pension plan for waivers of pension reductions normally arising on early retirement and estimated future indexing of these pension waivers.

NOTE 6 **FIXED ASSETS**

As At March 31

	1988						1987	
	Fixed Assets in Service			Unfinished Construction*	Total	Composite Depreciation Rate (%)	Total	Composite Depreciation Rate (%)
	Original Cost	Accumulated Depreciation	Net Book Value					
Electric Service								
Generation and storage	$ 4,985	$ 823	$4,162	$ 113	$4,275	1.57	$4,328	1.57
Transmission	2,283	465	1,818	9	1,827	2.41	1,873	2.40
Transformation	1,270	345	925	12	937	2.94	966	2.93
Distribution	1,432	473	959	17	976	3.81	931	3.84
Buildings, furniture and equipment	272	119	153	1	154	4.39	173	4.69
Total Electric Service	10,242	2,225	8,017	152	8,169	2.30	8,271	2.30
Mainland Gas Service	542	114	428	-	428	2.67	414	2.63
Victoria Gas Service	20	6	14	-	14	2.52	14	2.60
Rail Service	47	22	25	-	25	3.30	28	3.50
Service Vehicles	55	39	16	-	16	8.59	20	8.55
Research and Development	40	6	34	-	34	4.05	34	3.74
Common Properties	98	28	70	2	72	6.32	49	4.58
TOTAL	$11,044	$ 2,440	$8,604	$ 154	$8,758		$8,830	

* Unfinished construction includes $92 million (1987 - $94 million) in deferred capital projects mainly comprised of costs relating to Peace Site C and Murphy-Keenleyside.

NOTE 7 LONG-TERM DEBT

As At March 31	1988			1987		
	U.S.(*)	Cdn.(*)	Total	U.S.(*)	Cdn.(*)	Total
Maturing in:						
1988	$ -	$ -	$ -	$ 351(9.5)	$ 113(5.8)	$ 464
1989	427(13.4)	166(7.8)	593	436(13.4)	160(7.8)	596
1990	294(14.0)	290(10.3)	584	303(13.9)	299(10.1)	602
1991	36(9.5)	111(7.8)	147	37(9.5)	127(8.1)	164
1992	127(6.8)	249(7.1)	376	134(5.8)	265(8.5)	399
1993	281(12.6)	164(6.9)	445	-	-	-
1- 5 years	1,165(12.5)	980(8.2)	2,145	1,261(12.0)	964(8.4)	2,225
6-10 years	499(10.4)	791(8.2)	1,290	1,023(10.2)	865(7.5)	1,888
11-15 years	124(10.3)	1,121(9.7)	1,245	131(10.3)	804(9.7)	935
16-20 years	649(8.8)	1,099(11.2)	1,748	424(9.1)	1,566(10.7)	1,990
21-25 years	1,547(14.3)	151(13.5)	1,698	1,893(13.5)	150(13.5)	2,043
Total Long-term debt	3,984(12.3) (U.S.$ 3,204)	4,142(9.6)	8,126	4,732(11.9) (U.S.$ 3,624)	4,349(9.5)	9,081
Less: Sinking funds	382 (U.S.$ 309)	674	1,056	446 (U.S.$ 342)	730	1,176
	3,602	3,468	7,070	4,286	3,619	7,905
Less: Payments due within one year	434	191	625	301	132	433
Net Long-term debt	$3,168	$3,277	$6,445	$3,985	$3,487	$7,472
Issues Outstanding	21	124	145	33	135	168

* Weighted average coupon rate.

Guarantee by the Province of British Columbia

B. C. Hydro's short-term borrowings and long-term debt outstanding is either held, or guaranteed as to principal, interest and premium, if any, by the Province.

Sinking Funds

Sinking funds are held by the Trustee, the Minister of Finance and Corporate Relations for the Province. Nearly all debt series have annual sinking fund requirements. Sinking fund income is recorded as a reduction of finance charges.

Sinking fund changes in the year comprised:

	1988	1987	1986
Instalments	$ 102	$ 157	$ 95
Income reinvested	99	104	98
Surpluses recovered	(123)	-	-
	78	261	193
Withdrawals - debt repayment	(75)	(159)	(61)
- debt extinguishment	(100)	-	-
Foreign exchange adjustments	(23)	38	4
Total sinking fund changes	$(120)	$ 140	$ 136

Extinguished Debt

During the year B.C. Hydro purchased $82 million of Province of British Columbia securities with monies from sinking funds related to ten long-term debt issues having principal outstanding of $100 million. These securities were placed in an irrevocable trust with the Trustee and, as they provide sufficient funds to service and retire the debt, there is no requirement for future sinking fund instalments on these issues.

The accumulated sinking funds on these ten issues totalled $124 million at the time of this transaction and, consequently, the Trustee released the remaining $42 million in surplus funds, increasing working capital by that amount.

The ten long-term debt issues are considered extinguished for financial reporting purposes and, together with the related sinking funds, have been removed from B.C. Hydro's balance sheet. The gain arising from the difference between the $100 million of extinguished debt and the $82 million of securities purchased has been recorded as a reduction in finance charges (Note 9).

Cash Requirements

Total maturity payments and sinking fund instalments on long-term debt outstanding at March 31, 1988, by year of payment are highlighted in the following table. U.S. cash requirements are shown in millions of U.S. dollars.

	Sinking Funds		Net Debt Maturities*		Total	
	U.S.	Cdn.	U.S.	Cdn.	U.S.	Cdn.
1989	$ 39	$ 48	$ 302	$ 143	$ 341	$ 191
1990	35	45	194	282	229	327
1991	35	44	28	91	63	135
1992	32	43	53	184	85	227
1993	28	42	135	112	163	154
1989 - 1993	169	222	712	812	881	1,034
1994 - 1998	118	191	338	345	456	536
1999 - 2003	108	141	-	149	108	290
2004 - 2008	85	23	-	239	85	262
2009 - 2013	47	3	191	22	238	25
	$ 527	$ 58	$1,241	$1,567	$1,768	$2,147

* Net debt maturities are determined after deducting sinking funds estimated to be available at maturity. This estimate is based on assumed earnings of 8.4% on existing sinking fund investments and future sinking fund instalments.

Foreign Currency Exposure - Principal

At March 31, 1988 U.S. $315 million of debt due within two years was hedged with forward exchange contracts having a weighted average exchange rate of 76.7 cents U.S. per Canadian dollar and U.S. $309 million of debt was hedged by the purchase of U.S. dollar denominated securities for related sinking funds. As a result of these transactions, debt repayments, and the refinancing of U.S. debt to Canadian debt, B.C. Hydro has reduced its foreign currency exposure related to U.S. long-term debt by U.S.$702 million to U.S. $2,580 million. The March 31, 1988 foreign exchange rate used by B.C. Hydro was 80.83 U.S. cents per Canadian dollar.

Redemption Provisions

Certain B. C. Hydro debt held by the Canada Pension Plan Investment Fund and by the Minister of Finance and Corporate Relations of the Province contains provisions allowing holders to redeem the debt prior to maturity, in whole or in part, subject to certain restrictions. At March 31, 1988 this debt amounted to $752 million (1987 $836 million) net of sinking funds.

NOTE 8 SHORT-TERM BORROWINGS

Short-term borrowings are at prevailing money market rates and averaged 8.7% at March 31, 1988 (1987 - 8.0%).

NOTE 9 FINANCE CHARGES

	Years ended March 31		
	1988	1987	1986
Interest on long-term debt	$ 954	$ 988	$1,017
Interest on short-term borrowings	15	8	-
Amortization of foreign exchange gains and losses	10	11	54
Amortization of discount and issue costs	14	15	15
Other	2	1	4
	995	1,023	1,090
Less: Income from sinking fund investments	98	104	98
Income from temporary investments	1	6	15
Gain on extinguished debt	18	-	-
	117	110	113
	878	913	977
Less: Finance charges capitalized	3	7	51
	$ 875	$ 906	$ 926

The effective rate for finance charges capitalized to unfinished construction for fiscal 1988 was 9.2% (1987 - 10.6%; 1986 - 12.8%).

NOTE 10 PENSION PLANS

Employees of B. C. Hydro contribute to jointly-funded pension plans which specify the pensions payable upon retirement based on a percentage of earnings for designated years of service (contributory benefit-based plans). A portion of the contribution is to provide for annual cost-of-living increases (indexing).

Both the basic contribution and the indexing contribution are matched by B. C. Hydro. In addition, B. C. Hydro is contributing annual amounts to fund past service pension costs and accrued deficits which arose in prior years from plan amendments and changes in actuarial assumptions.

Annual actuarial valuations are obtained to determine the amount required in today's dollars to fund the pension benefits which have accrued to date (present value of accrued pension benefits). This is compared with the average market-related value of the pension fund assets to determine whether a net pension surplus or deficit exists. A preliminary actuarial report update dated April 25, 1988 estimated the present value of the accrued pension benefits to be $725 million as at December 31, 1987 and the pension plan assets available for these benefits at $740 million.

NOTE 11 COMPARATIVE FIGURES

Certain of the 1987 and 1986 comparative figures have been reclassified to conform with the current year's presentation.

NOTE 12 EXTRAORDINARY ITEMS

In fiscal 1987, expenditures of $29 million relating to the Vancouver Island gas pipeline project were written off, and property purchased for a new B.C. Hydro head office building was written down by $13 million to appraised value.

NOTE 13 SEGMENT INFORMATION

B.C. Hydro is engaged in the operation of three principal services: generation, transmission and distribution of electricity; distribution of gas; and provision of a rail service.

Most expenses are directly attributable to specific services and common expenses are allocated. The allocation method used generally follows the full absorption approach whereby all costs are allocated amongst services. Export expenses include only direct costs, namely energy purchases, including transmission charges, and water rentals. This segment information does not consider the costs that may be incurred if each service were a separate legal entity. In this instance the costs incurred by each service would be different.

Identifiable assets are those assets that are used in each service's operations. Corporate assets are principally temporary investments and unamortized deferred charges.

Note 13 Segment Information (Continued)

	ELECTRIC			GAS			RAIL			COMBINED		
	1988	1987	1986	1988	1987	1986	1988	1987	1986	1988	1987	1986
Revenues	$1,718	$1,579	$1,647	$ 370	$ 385	$ 423	$ 22	$ 23	$ 24	$2,110	$1,987	$ 2,094
Expenses:												
Employee compensation	195	164	180	41	35	35	11	9	11	247	208	226
Materials and services	56	55	56	11	9	9	4	6	2	71	70	67
Energy purchases	52	29	48	229	251	280	-	-	-	281	280	328
Taxes	296	319	309	9	10	10	1	1	2	306	330	321
Depreciation	218	214	198	17	17	13	2	2	2	237	233	213
Total expenses	817	781	791	307	322	347	18	18	17	1,142	1,121	1,155
Operating income before finance charges	901	798	856	63	63	76	4	5	7	968	866	939
Finance charges	827	854	874	46	49	50	2	3	2	875	906	926
Operating income (loss)	74	(56)	(18)	17	14	26	2	2	5	93	(40)	13
Transfer to rate stabilization account	(110)	(56)	(85)	-	-	-	-	-	-	(110)	(56)	(85)
Transfer from rate stabilization account	72	163	81	-	-	-	-	-	-	72	163	81
Income (loss) before extraordinary items	$ 36	$ 51	$ (22)	$ 17	$ 14	$ 26	$ 2	$ 2	$ 5	$ 55	$ 67	$ 9
Identifiable assets	$8,453	$8,609	$8,686	$ 520	$ 496	$ 530	$ 44	$ 46	$ 47	$9,017	$9,151	$9,263
Corporate assets										544	651	1,194
Total assets										$9,561	$9,802	$10,457
Expenditures on fixed assets	$ 163	$ 157	$ 195	$ 31	$ 29	$ 28	$ 1	$ 1	$ 1	$ 195	$ 187	$ 224

Note 13 Segment Information (Continued)

The Electric Service derives its revenues from both domestic and export sales, the details of which are outlined below:

	ELECTRIC								
	DOMESTIC			EXPORT			TOTAL		
	1988	1987	1986	1988	1987	1986	1988	1987	1986
Revenues	$1,534	$1.486	$1,395	$ 184	$ 93	$ 252	$1,718	$1.579	$1.647
Expenses:									
Employee compensation	195	164	180	-	-	-	195	164	180
Materials and services	56	55	56	-	-	-	56	55	56
Energy Purchases	11	13	15	41	16	33	52	29	48
Taxes	263	298	272	33	21	37	296	319	309
Depreciation	218	214	198	-	-	-	218	214	198
Total expenses	743	744	721	74	37	70	817	781	791
Operating income before finance charges	791	742	674	110	56	182	901	798	856
Finance charges	827	854	874	-	-	-	827	854	874
Operating income (loss)	(36)	(112)	(200)	110	56	182	74	(56)	(18)
Transfer to rate stabilization account	-	-	-	(110)	(56)	(85)	(110)	(56)	(85)
Transfer from rate stabilization account	72	163	81	-	-	-	72	163	81
Income (loss) before extraordinary items	$ 36	$ 51	$ (119)	$ -	$ -	$ 97	$ 36	$ 51	$ (22)

NOTE 14 SALE OF BUSINESSES

On October 23, 1987 the Province announced a plan to sell certain businesses of B.C. Hydro which included the Mainland and Victoria gas services, the rail service and the research and development division. B.C. Hydro has issued Information Memoranda to prospective purchasers detailing the manner of disposal, and negotiations are in process for the sale of these businesses. Any gain or loss which may arise on the disposal of these businesses is not determinable at this time.

Segmented income statements which include the Mainland and Victoria gas services and the rail service are provided in Note 13. The total costs associated with the research and development division of $15 million in fiscal 1988 were allocated to other divisions. The segmented information is prepared on the basis of the existing cost allocation system at B.C. Hydro. The costs disclosed in the segments to be sold are not therefore necessarily indicative of cost savings to be realized by B.C. Hydro subsequent to the sale of these businesses.

Funds provided by these businesses totalled $6 million in fiscal 1988 comprised of $38 million from operating activities less net fixed asset expenditures of $32 million.

The net book value of identifiable assets and identifiable current liabilities of the businesses to be sold are as follows:

As at March 31, 1988	Mainland Gas Service	Victoria Gas Service	Rail	Research and Development	Total
Fixed Assets	$543	$ 19	$ 47	$ 41	$650
Less: Accumulated depreciation	114	6	22	7	149
	429	13	25	34	501
Current Assets	77	1	19	1	98
Less: Current Liabilities	52	1	29	3	85
	25	-	(10)	(2)	13
Net Assets	$454	$ 13	$ 15	$ 32	$514

Upon the sales of these businesses the actual assets to be transferred, and the net values assigned thereto, will differ from the above based on the final scope of the sales agreements.

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
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AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
British Columbia Institute of Technology, and

To the Minister of Advanced Education and Job Training,
Province of British Columbia:

I have examined the balance sheet of British Columbia Institute of Technology as at March 31, 1988, the statement of revenue and expenditure and changes in fund balances, and the statements of revenue and of expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at March 31, 1988 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles described in note 2 to the financial statements applied, except for the changes in the method of accounting for vacation pay and professional development liabilities as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 10, 1988

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

BALANCE SHEET

as at March 31, 1988

(thousands of dollars)

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total	1987 Total
ASSETS							
Cash and Term Deposits	$4,507	$ 259	$ -	$ -	$ 931	$ 5,697	$ 8,038
Funds Held in Trust (Note 4)	-	-	-	3,602	-	3,602	-
Accounts Receivable - Province of British Columbia	183	-	-	-	-	183	368
- Other	1,213	-	-	-	-	1,213	1,457
Loans Receivable	-	18	-	-	-	18	32
Inventories (Note 5)	408	-	471	-	-	879	780
Prepaid Expenses	325	-	-	-	-	325	170
Bonds - at cost (Note 6)	-	-	-	-	291	291	291
Investment in Teaching Facilities at Associated Hospital (Note 7)	-	-	-	1,113	-	1,113	1,144
Land, Buildings and Equipment (Note 8)	-	-	-	68,454	-	68,454	64,679
Interfund Advances	(1,090)	2,537	(471)	(796)	(180)	-	-
	$5,546	$2,814	$ -	$72,373	$1,042	$81,775	$76,959
LIABILITIES, EQUITY AND FUND BALANCES							
Accounts Payable and Accrued Liabilities	$4,343	$ -	$ -	$ -	$ -	$ 4,343	$ 6,646
Deferred Revenue	2,065	-	-	-	-	2,065	2,152
Short-Term Borrowings (Note 9)	-	-	-	2,690	-	2,690	5,449
Long-Term Debt (Note 10)	-	-	-	21,461	-	21,461	18,963
Mortgage Payable (Note 11)	-	-	-	2,481	-	2,481	2,486
Equity in Land, Buildings and Equipment (Note 12)	-	-	-	43,117	-	43,117	39,097
Fund Balances	(862)	2,814	-	2,624	1,042	5,618	2,166
	$5,546	$2,814	$ -	$72,373	$1,042	$81,775	$76,959

Approved

F. Sondergaard
Chairman, Board of Governors

Clayton E. McKinley, C.A.
Executive Director, Finance

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES

for the year ended March 31, 1988

(thousands of dollars)

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total	1987 Total
Revenue	$72,390	$2,893	$3,832	$7,836	$ 533	$87,484	$87,270
Expenditure	72,617	2,243	3,578	8,862	334	87,634	86,444
Excess (Deficiency) of Revenue over Expenditure	(227)	650	254	(1,026)	199	(150)	826
Extraordinary Item (Note 4)	-	-	-	3,602	-	3,602	-
Fund Balances							
Beginning of Year	(1,765)	2,401	-	672	858	2,166	1,340
Interfund Transfers (Note 13)	1,130	(237)	(254)	(624)	(15)	-	-
Fund Balances, End of Year	$ (862)	$2,814	$ -	$2,624	$1,042	$ 5,618	$ 2,166

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF REVENUE

for the year ended March 31, 1988

(thousands of dollars)

REVENUE	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total	1987 Total
Province of British Columbia Grants							
Operating	$54,997	$1,408	$ -	$ -	$ -	$56,405	$53,994
Debt Service	-	-	-	768	-	768	1,140
Capital	-	-	-	2,109	-	2,109	1,606
Debenture Payment	-	-	-	3,320	-	3,320	3,086
Tuition Fees	12,247	211	-	-	-	12,458	11,497
Gifts and Donations	-	135	-	-	379	514	622
Sales and Rentals							
Bookstore	-	-	2,057	-	-	2,057	1,896
Campus Food Services	-	-	799	-	-	799	819
Residences	-	-	976	-	-	976	1,901
Investment Income	406	19	-	239	100	764	711
Recoveries (Note 3)							
Food Training Supplies	2,169	-	-	-	-	2,169	2,106
Industry Services	628	542	-	-	-	1,170	1,732
Miscellaneous	1,527	375	-	-	-	1,902	1,868
Other Income	416	203	-	175	54	848	448
Capital Funding (Note 2a)	-	-	-	1,225	-	1,225	3,844
TOTAL	$72,390	$2,893	$3,832	$7,836	$533	$87,484	$87,270

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF EXPENDITURE

for the year ended March 31, 1988

(thousands of dollars)

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total	1987 Total
EXPENDITURE							
Salaries and Wages	$48,588	$1,231	$ 881	$ -	$ 31	$50,731	$48,132
Employee Benefits	6,387	107	125	-	1	6,620	6,322
Interest and Bank Charges	156	-	346	136	2	640	734
Insurance	34	1	-	-	-	35	57
Postage and Delivery	324	3	11	-	-	338	358
Printing and Advertising	893	26	90	-	1	1,010	760
Professional Fees	460	11	-	18	-	489	462
Rentals and Maintenance							
Facilities	813	1	13	28	6	861	898
Equipment	2,621	177	15	5	-	2,818	3,420
Supplies and Contract Services	8,830	126	189	115	9	9,269	8,552
Travel and Training (Note 3)	646	94	5	-	1	746	726
Utilities and Communications	2,212	15	117	-	-	2,344	2,265
Cost of Sales	-	-	1,768	-	-	1,768	1,730
Buildings and Improvements	-	-	-	1,090	-	1,090	3,686
Debenture Payments	-	-	-	3,559	-	3,559	3,280
Expendable Equipment	223	41	-	12	-	276	47
Loan Repayments	-	100	5	633	-	738	1,255
Major Equipment	-	-	-	3,248	-	3,248	2,442
Student Awards	48	7	-	-	281	336	296
Other Expenditures	382	303	13	18	2	718	1,022
TOTAL	$72,617	$2,243	$3,578	$8,862	$334	$87,634	$86,444

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1988

1. The Institute

The British Columbia Institute of Technology is an agent of the Crown and operates under the Institute of Technology Act, R.S.B.C. 1979. The Act is administered by the Minister of Advanced Education and Job Training.

The purpose of the Institute is to provide courses of instruction in technological and vocational fields.

The Institute receives a substantial percentage of its revenues from the Province of British Columbia. The Institute also enters into transactions with the Province of British Columbia and certain Crown corporations, predominantly under prevailing trade terms.

2. Significant Accounting Policies

a) General

These financial statements have been prepared in accordance with the basis of accounting that is appropriate considering the nature and purpose of the Institute. The Institute has adopted the following accounting policies:-

i) Fund accounting procedures are followed.
ii) Land, buildings and equipment expenditures are recorded on the Statement of Expenditure in the year in which they are incurred. These expenditures represent capital assets, which are recorded at cost on the Balance Sheet. Equity in land, buildings and equipment is recorded as funds are expended to acquire these assets or to repay loans incurred for such transactions.
iii) Capital lease payments are recorded as expenditures when made. Capital leases are not recorded as assets.
iv) No provision is made for depreciation on buildings and equipment.
v) Accrual basis of accounting is followed except that sick leave credits, vacation pay and retirement benefits are not accrued. Also, no provision is made for accrued interest on long-term debt.
vi) Debenture and mortgage principal payments are recorded as expenditures when made.
vii) Books and periodicals for the library are charged as an expense in the year acquired.
viii) Capital funding represents funding obtained during the year under various Capital Project Certificates approved by the Province of British Columbia. This funding is used to finance the acquisition of certain capital assets.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1988

2. Significant Accounting Policies (Continued)

b) Fund Accounting

Available resources and their related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the Institute, and determinations made by the Board of Governors. In the financial statements, funds with similar characteristics have been combined into major fund divisions which are described below:

- i) Operating - revenue and expenditure relating to the general operation of the Institute, including courses which are specifically approved and specially funded by the Province of British Columbia.
- ii) Special Purpose - revenue and expenditure relating to specific projects which are undertaken by the Institute and specially funded by donors, governments or appropriations from the Operating Fund.
- iii) Ancillary Services - revenue and expenditure relating to the Bookstore, Campus Food Services and Residence operations. Ancillary Services are only charged direct operating costs.
- iv) Capital - revenue and expenditure applicable to the acquisition of capital assets and the servicing of related debt.
- v) Trust - revenue and expenditure authorized and directed under trust arrangements or donated for the provision of student financial assistance and for acquisition of equipment.

3. Changes in Accounting Policies

Effective April 1, 1987, the Institute changed its method of accounting from accruing vacation pay and professional development liabilities to recording them as expenditures as they are paid. The revised method conforms with the accounting practices followed by other institutes and colleges in the Province of British Columbia. The effect of these changes, which have been applied prospectively, are as follows:

- i) Revenue (Recoveries - Miscellaneous) has increased by $725,482, and
- ii) Expenditure (Travel and Training) has decreased by $227,367.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1988

4. Funds Held in Trust

The Redford House Student Residence was sold for $3,400,000 during the year. The sale proceeds and interest earned thereon are held in trust, and may be released to the Institute subject to the express written approval by the Minister of Finance and Corporate Relations and the Minister of Advanced Education and Job Training. During the year, a release of $1,500,000 was approved from the trust account to reduce the Institute's accumulated operating deficit as at March 31, 1987.

5. Inventories

Inventories are recorded at the lower of cost and net realizable value.

	1988	1987
	(thousands of dollars)	
Operating Fund		
General Supplies	$308	$225
Food Supplies	100	92
Ancillary Services Fund		
Bookstore	471	463
	$879	$780

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1988

6. Bonds

Interest is earned at 11-3/4% per annum on the principal amount of $310,000 (market value $348,750; 1987 - $378,200). These bonds mature February 1, 2003.

7. Investment in Teaching Facilities at Associated Hospital

The investment represents advances made by the Institute for the construction of teaching facilities at St. Paul's Hospital. As the Institute has no legal title to these facilities, this amount is amortized by an amount equal to the annual sinking fund expenditure to retire the related debenture payable.

	1988	1987
	(thousands of dollars)	
Advances	$ 1,201	$1,201
Accumulated Amortization	88	57
	$ 1,113	$ 1,144
	=======	=======

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1988

8. Land, Buildings and Equipment

	1988	1987
	(thousands of dollars)	
Land and Buildings	$42,226	$40,993
Equipment	26,228	23,686
	$68,454	$64,679

A Crown Grant of campus lands and premises made to the Institute by the Province of British Columbia is included in land and buildings at the nominal value of $1.

Equipment includes donated and transferred items which are recorded at the nominal value of $1.

9. Short-Term Borrowings

	1988	1987
	(thousands of dollars)	
The bank loan is payable on demand and is to be repaid out of future rental income from student residences. This loan is secured by a term deposit of the same amount.	$1,300	$1,400
Other bank borrowings under Capital Project Certificates of Approval are to be repaid out of proceeds from debenture issues or by grants from the Province of British Columbia. The Province guarantees the payment of principal and interest owing.	1,390	4,049
	$2,690	$5,449

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1988

10. Long-Term Debt

Long-term debt consists of debentures issued to the British Columbia Educational Institutions Capital Financing Authority. The proceeds from the debentures are used to retire short-term borrowings.

Terms and amounts are as follows:

Certificate Number	Maturity Date	Rate	Principal	Accumulated Sinking Fund	Balance March 31	Annual Payments
				(thousands of dollars)		
AB2	June 20, 1993	11.75%	$ 602	$ 209	$ 393	$ 112
AB6	June 20, 1993	11.75%	371	129	242	69
GG7	Nov. 09, 1999	10.68%	1,200	362	838	158
GG11	June 10, 2000	12.01%	1,000	257	743	145
GG14	Oct. 10, 2000	12.50%	2,000	496	1,504	299
GG26	Mar. 10, 2002	16.10%	1,926	329	1,597	352
GG28	May 10, 2002	15.25%	1,948	286	1,662	340
GG38	May 02, 2003	11.53%	2,496	278	2,218	342
GG40	July 04, 2003	11.37%	4,000	438	3,562	542
GG50	Nov. 02, 2004	12.96%	1,500	112	1,388	227
GG51	Jan. 04, 2005	12.08%	3,100	228	2,872	442
GG55	Aug. 08, 2006	9.50%	1,210	28	1,182	141
GG57	May 08, 2007	9.13%	2,800	-	2,800	317
GG58	July 10, 2007	9.83%	460	-	460	55
			$24,613	$3,152	$21,461	$3,541

Annual payments include interest and sinking fund installments and are to be paid to the British Columbia Educational Institutions Capital Financing Authority from grants received from the Province of British Columbia. The sinking fund installments are held and invested by the Authority to provide for the retirement of the debt. The debentures can be recalled by the Chairman of the British Columbia Educational Institutions Capital Financing Authority by giving not less than five (5) months' notice in writing.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the debentures.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1988

11. Mortgage Payable

A certain portion of the student residences is financed by a 9-1/2% fixed rate mortgage, repayable at $19,721 (principal and interest) per month for the remaining term of the mortgage maturing August, 2027. The mortgage is secured by a charge against that portion of the residences.

12. Equity in Land, Buildings and Equipment

	1988	1987
	(thousands of dollars)	
Balance, Beginning of Year	$39,097	$35,711
Acquisitions for Year	3,180	2,284
Repayment of Capital Borrowings	1,469	1,917
Disposals	(629)	(815)
Balance, End of Year	$43,117	$39,097

13. Interfund Transfers

Interfund transfers consist of the following:

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds
			(thousands of dollars)		
Capital Equipment Purchases	$ (772)	$(149)	$ -	$ 921	$ -
Appropriations	239	(179)	-	(45)	(15)
Transfer of Proceeds from Sale of Redford House Residence	1,500	-	-	(1,500)	-
Ancillary Profit Transfers	163	91	(254)	-	-
	$1,130	$(237)	$(254)	$(624)	$(15)

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1988

14. Student Aid Endowment Fund

The Institute has an endowment fund of $460,000 (1987 - $460,000) with the Vancouver Foundation. This fund is a permanent fund with the Foundation which provides income for scholarships, bursaries and other student aid at the Institute. The fund is not under Institute ownership or control. The Institute had recorded its contributions to the fund as expenditures.

The Institute received amounts totalling $41,480 (1987 - $38,625) as income from the fund during the year.

15. Contingencies

The Institute has guaranteed the repayment of an operating line of credit, to an amount of $300,000 (1987 - $400,000), for the Student Association of the British Columbia Institute of Technology.

16. Comparative Figures

Certain 1987 figures have been restated to conform with the presentation adopted for the current year. These restatements have no effect on Fund Balances.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

ANCILLARY SERVICES FUND

SCHEDULE OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES

SCHEDULE 1

for the year ended March 31, 1988

(PREPARED WITHOUT AUDIT)

(thousands of dollars)

	Bookstore		Campus Food Services		Residences		Total	
	1988	1987	1988	1987	1988	1987	1988	1987
REVENUE								
Sales and Rents	$2,057	$1,896	$799	$818	$976	$1,901	$3,832	$4,615
EXPENDITURE								
Salaries and Wages	228	204	458	483	195	391	881	1,078
Employee Benefits	34	34	69	73	22	52	125	159
Cost of Sales	1,544	1,512	223	212	1	6	1,768	1,730
Interest and Bank Charges	-	-	-	-	346	399	346	399
Postage and Delivery	11	6	-	-	-	-	11	6
Printing and Advertising	82	74	3	3	5	9	90	86
Rentals and Maintenance								
Facilities	-	1	-	8	13	45	13	54
Equipment	1	2	3	3	11	14	15	19
Supplies and Contract Services	21	8	1	41	167	239	189	288
Travel and Training	3	2	1	-	1	1	5	3
Utilities and Communications	7	3	-	1	110	182	117	186
Loan Repayments	-	-	-	-	5	5	5	5
Other Expenditures	4	-	-	-	9	1	13	1
	1,935	1,846	758	824	885	1,344	3,578	4,014
Excess (Deficiency) of Revenue over Expenditure	122	50	41	(6)	91	557	254	601
Fund Balances, Beginning of Year	-	-	-	-	-	-	-	-
Infund Transfers	-	(19)	-	19	-	-	-	-
Interfund Transfers (Note 13)	(122)	(31)	(41)	(13)	(91)	(557)	(254)	(601)
Fund Balances, End of Year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

BALANCE SHEET AS AT MARCH 31, 1988

(unaudited)

ASSETS

	1988	1987
CURRENT ASSETS		
Cash	$ 6,658,375	$ 6,248,352
Accounts receivable	2,473,111	2,611,751
Inventories	58,985,578	52,732,360
	68,117,064	61,592,463
FIXED ASSETS, at cost (note 3)	38,452,907	37,880,644
Less accumulated depreciation	28,970,397	26,654,475
	9,482,510	11,226,169
	$ 77,599,574	$ 72,818,632

LIABILITIES

CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 51,952,570	$ 44,580,318
PROVINCE OF BRITISH COLUMBIA		
Advance	25,647,004	28,238,314
	$ 77,599,574	$ 72,818,632

Commitments and Contingencies (notes 5 & 6)

The accompanying notes and Schedule 1 are an integral part of these financial statements.

Approved By:

General Manager

Director of Finance

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1988

(unaudited)

	1988	1987
SALES (note 4)	$ 970,132,746	$ 964,427,193
COST OF MERCHANDISE SOLD	512,459,978	508,269,514
	457,672,768	456,157,679
PROVINCIAL MALT LEVY (note 4)	90,019,176	81,569,003
	547,691,944	537,726,682
OPERATING EXPENSES (Schedule 1)	128,096,009	115,312,688
	419,595,935	422,413,994
OTHER INCOME	3,700,329	2,919,892
NET INCOME	$ 423,296,264	$ 425,333,886

STATEMENT OF CHANGES IN PROVINCE OF BRITISH COLUMBIA ADVANCE

FOR THE YEAR ENDED MARCH 31, 1987

	1988	1987
Balance at beginning of year	$ 28,238,314	$ 17,491,520
Net Income	423,296,264	425,333,886
Cash payments to Provincial Treasury	(425,887,574)	(414,587,092)
BALANCE AT END OF YEAR	$ 25,647,004	$ 28,238,314

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1988

(unaudited)

	1988	1987
CASH PROVIDED BY OPERATIONS		
Net Income	$423,296,264	$425,333,886
Amounts charged against income not requiring an outlay of cash:		
Depreciation	2,969,293	2,801,108
Gain on disposal of fixed assets	(228,273)	(145,449)
Decrease (Increase) in accounts receivable	138,640	1,707,526
(Increase) in inventory	(6,253,218)	(6,170,053)
(Decrease) Increase in accounts payable	7,372,252	(251,632)
	427,294,958	423,275,386
CASH PAYMENTS TO PROVINCIAL TREASURY	(425,887,574)	(414,587,092)
	$ 1,407,384	$ 8,688,294)
CASH USED FOR INVESTMENT IN FIXED ASSETS		
Acquisition of fixed assets	$ (1,243,417)	$ (3,351,655)
Proceeds on Disposal	246,056	148,818
	(997,361)	(3,202,837)
INCREASE (DECREASE) IN CASH	410,023	5,485,457
CASH AT BEGINNING OF YEAR	6,248,352	762,895
CASH AT END OF YEAR	$ 6,658,375	$ 6,248,352

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

(unaudited)

1. STATUS OF THE BRANCH

The Liquor Distribution Branch obtains its authority for operation from the Liquor Distribution Act which was administered by the Ministry of Finance and Corporate Relations, until July 31, 1987. On this date, the responsibility for the Liquor Distribution Branch was transferred to the Ministry of Labour and Consumer Services. As stated in Section 2 of this Act, the Branch has the sole right to purchase both in and out of the Province liquor for resale and reuse in the Province in accordance with the provisions of the Importation of Intoxicating Liquors Act (Canada).

2. SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 18 of the Liquor Distribution Act, the financial statements of the Branch are prepared in accordance with generally accepted accounting principles.

The financial transactions of the Branch, after adjustments for differences in accounting policies from those of the Government, are included in the Combined Financial Statements of the Government of the Province of British Columbia.

Significant accounting policies followed in the preparation of these financial statements are:

a) Inventories are valued at the latest landed cost.

b) Fixed assets are depreciated on a straight line basis as follows:

Buildings	- 7 1/2% per annum
Leasehold Improvements	- a minimum of 10% per annum or a rate sufficient to write off the cost over the remaining life of the respective lease.
Furniture, Fixtures, Vehicles & Equipment	- 25% per annum.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

(unaudited)

3. FIXED ASSETS

	1988		1987	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	$ 1,121,657	$ -	$ 1,122,057	$ -
Buildings	11,208,643	7,759,281	11,268,653	7,265,660
Leasehold Improvements	4,640,248	3,536,657	4,640,248	3,064,478
Furniture, Fixtures, Vehicles & Equipment	21,482,359	17,674,459	20,849,686	16,324,337
	38,452,907	28,970,397	37,880,644	26,654,475
NET BOOK VALUE	$ 9,482,510		$ 11,226,169	

4. SALES

The Branch is responsible for sales of liquor in the Province. The majority of liquor is sold by the Branch itself; however, the Branch has authorized manufacturers in certain situations to sell directly to licensees and consumers. Total sales of liquor are as follows:

	1988	1987
Total Branch sales	$ 970,132,746	$ 964,427,193
Less non-alcoholic products	582,589	653,521
	$ 969,550,157	$ 963,773.672
Other authorized sales not included in these financial statements:		
Direct deliveries to licensees by brewers' agent	182,593,031	197,815,762
Direct deliveries to licensee retail stores by brewers' agent	62,771,589	20,432,422
Direct deliveries to agency stores by brewers' agent	7,856,267	5,305,320
Brew pubs	266,948	279,977
Estate wineries	2,462,194	2,131,111
	255,950,029	225,964,592
TOTAL SALES OF LIQUOR IN THE PROVINCE	$1,225,500,186	$1,189,738,264

The Branch has authorized the brewers' agent to sell directly to licensees, licensee retail stores and agency stores. The Branch has also authorized brew pubs to manufacture and sell directly to the public. The Provincial Malt Levy reported on the income statement represents the margin on these sales.

The Branch has agreements with estate wineries which allow them to sell directly to the public, licensed establishments and licensee retail stores. Proceeds from the estate winery on-site sales accrue solely to the estate winery operator, while the Branch receives 5% of retail value of off-site estate winery agency store sales. The 5% remitted to the Branch is included in the income statement as other income.

Total sales of liquor in the Province do not include subsequent resale by licensed establishments, licensee retail stores and agency stores.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

(unaudited)

5. COMMITMENTS

a) Federal Taxes

The Branch maintains inventory in its bonded warehouse for which federal taxes have neither been paid nor recorded in these financial statements. As at March 31, 1988, the future liability for these taxes approximates $8,000,000. These taxes are payable when inventory is shipped from the bonded warehouse.

b) Lease Premises

Total commitments as at March 31, 1988 for lease of premises are as follows:

Year ended March 31,	1989	$ 8,565,000
	1990	7,770,000
	1991	6,726,000
	1992	5,455,000
	1993	4,396,000
Subsequent years		15,390,000
TOTAL		$48,302,000

6. CONTINGENCIES

Agents' Stocking Program

The Branch has authorized suppliers' agents to import and warehouse liquor for subsequent resale to the Branch. Under this arrangement, the Branch has a contractual obligation to purchase all inventories held by the agent should he opt out of the program. As at March 31,1988, the value of agents' inventories totals approximately $25,000,000 and the future liability for federal taxes thereon is $14,000,000.

7. SUPERANNUATION FUND

The Liquor Distribution Branch is an approved employer under the Pension (Public Service) Act. Eligible employees of the Branch contribute to the Public Service Superannuation Fund at a rate of 4.25% of pensionable salary up to the year's maximum pensionable earnings as defined in the Canada Pension Plan and at a rate of 5.75% of pensionable salary in excess of the year's maximum pensionable earnings. An additional 1.25% of pensionable salary is deducted and used to finance the payment of inflation adjustment supplements. In addition to matching the employees' contributions, the Branch contributes an additional 2.5% of pensionable salary for basic pension benefits.

An actuarial evaluation of the Public Service Superannuation Fund was made at March 31, 1984. Details of the unfunded liability are described in the Public Service Superannuation Fund financial statements included in the Public Accounts. The portion of the unfunded liability attributable to the Liquor Distribution Branch was not determined by the actuary.

8. COMPARATIVE FIGURES

Certain comparative figures for the previous year have been reclassified to conform with the March 31, 1988 financial statement presentation.

Schedule 1

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1988

(unaudited)

	Warehouse	Retail Store	Administration	1988 Total	1987 Total
Salaries and Wages	4,993,496	50,904,246	12,450,319	68,348,061	$ 64,576,908
Superannuation	349,534	3,546,119	855,833	4,751,486	4,579,073
Unemployment Insurance	134,924	1,368,846	330,362	1,834,132	1,763,890
Dental and Extended Health	93,642	950,030	229,284	1,272,956	1,189,939
Canada Pension	78,742	798,857	192,799	1,070,398	1,007,085
Workers' Compensation Board	65,035	659,799	159,238	884,072	861,065
B.C. Medical	60,709	615,914	148,647	825,270	758,777
Long Term Disability	31,892	323,554	78,088	433,534	430,168
Group Insurance	17,452	177,052	42,731	237,235	238,241
Staff Benefits	1,159	14,068	44,536	59,763	80,708
Commissions	-	4,125,258	8,380,693	12,505,951	5,842,828
Rents	188,695	10,584,682	270,006	11,043,383	9,867,935
Data Processing	-	-	5,499,946	5,499,946	4,851,423
Freight to Stores	-	3,555,489	-	3,555,489	3,669,285
Depreciation	473,326	1,468,226	1,027,741	2,969,293	2,801,108
Light, Water and Fuel	92,551	1,482,728	297,807	1,873,086	2,114,011
Repairs and Maintenance	91,380	1,114,771	615,730	1,821,881	2,034,946
Printing, Stationery and Postage	7,422	70,590	1,545,190	1,623,202	1,470,682
Sundries	114,405	335,392	1,138,664	1,588,461	1,750,650
Store Wrapping Supplies	-	1,185,410	-	1,185,410	1,115,626
Travelling	5,533	223,501	916,524	1,145,558	1,205,049
Janitorial and Scavenging	28,174	783,016	272,577	1,083,767	895,394
Telephone and Telegraph	16,314	186,436	781,839	984,589	933,735
Armoured Car Service	-	-	689,236	689,236	439,650
Property Charges	356,564	87,828	-	444,392	455,959
Warehouse Equipment Costs	358,715	-	-	358,715	362,535
Bank Charges	-	-	6,743	6,743	16,018
	$7,559,664	$84,561,812	$35,974,533	$128,096,009	$115,312,688

FR/88-FS/OP/EXP

BRITISH COLUMBIA LOTTERY CORPORATION

Thorne Ernst & Whinney
Chartered Accountants

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BRITISH COLUMBIA LOTTERY CORPORATION

AUDITORS' REPORT

To the Directors of the British Columbia Lottery Corporation

We have examined the consolidated balance sheet of the British Columbia Lottery Corporation as at March 31, 1988, and the consolidated statements of income, changes in amounts due to the Province of British Columbia, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988, and the results of its operations, and the changes in the amounts due to the Province of British Columbia, and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney
Chartered Accountants

Kamloops, B.C.
June 13, 1988

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1988

CONSOLIDATED BALANCE SHEET

(in thousands of dollars)

Assets	1988	1987
Cash		
Prize funds	$ 14,479	$ 9,291
Other	10,364	2,391
Receivables (note 3)	3,769	4,268
Prepaid expenses	1,690	2,883
Fixed assets (note 4)	7,265	17,212
	$ 37,567	$ 36,045

Liabilities		
Prizes payable	$ 14,479	$ 9,291
Payable to Interprovincial Lottery Corporation	903	2,688
Accounts payable & accrued liabilities	3,581	5,915
Deferred revenue	5,264	3,949
Due to Government of Canada	-	975
Due to Province of British Columbia	13,340	13,227
Share capital (note 5)	-	-
	$ 37,567	$ 36,045

APPROVED:

______________ Director

______________ Director

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1988

CONSOLIDATED STATEMENT OF CHANGES IN AMOUNTS DUE TO PROVINCE OF BRITISH COLUMBIA

(in thousands of dollars)

Net Income	1988	1987
Balance, beginning of year	$ 13,227	$ 6,108
Net income	174,137	167,836
	187,364	173,944
Payments to Province of British Columbia during the year	166,473	152,396
Allocation of income to Government of Canada	7,551	8,321
	174,024	160,717
Balance, end of year	$ 13,340	$ 13,227
Lottery Advances Agreement		
Balance, beginning of year	$ -	$ 13,282
Payments during the year (note 6)	-	13,282
Balance, end of year	-	-
	$ 13,340	$ 13,227

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1988

CONSOLDIATED STATEMENT OF INCOME

(in thousands of dollars)

	1988	1987
Lottery sales (note 7)	$ 469,639	$ 444,935
Direct expenses		
Prizes	$ 216,267	$ 203,991
Retailer commissions	25,628	24,736
	241,895	228,727
Sales less direct expenses	227,744	216,208
Operating expenses		
Data processing & network	10,924	10,941
Depreciation	10,956	10,577
Ticket printing	9,133	8,858
Bingo paper	2,589	1,356
Advertising, draws & promotions	7,985	7,374
Sales & distribution	6,833	5,113
Administration	5,187	4,153
	53,607	48,372
Net income	$ 174,137	$ 167,836
Allocation of net income:		
Government of Canada (note 8)	$ 7,551	$ 8,321
Province of British Columbia	166,586	159,515
	$ 174,137	$ 167,836

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1988

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

(in thousands of dollars)

	1988	1987
Cash Provided By (used for)		
Operations		
Net Income	$ 174,137	$ 167,836
Depreciation	10,956	10,577
Cash provided by operations	185,093	178,413
Change in net trade balances	(3,620)	3,118
Decrease in prepaid expenses	1,193	(681)
Increase in prizes payable	5,188	1,476
Increase in deferred revenue	1,315	1,426
	$ 189,169	$ 183,752
Financing:		
Payments to Province of British Columbia	(166,473)	(152,396)
Payments to Government of Canada	(8,526)	(8,317)
Repayment of Lottery Advances Agreement	-	(13,282)
	$(174,999)	$(173,995)
Investments:		
Acquisition of fixed assets	(1,009)	(7,023)
	(1,009)	(7,023)
Increase in Cash Position	13,161	2,734
Cash Position at Beginning of Year	11,682	8,948
Cash Position at End of Year	$ 24,843	$ 11,682

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1988

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(in thousands of dollars)

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1. Nature of the Corporation

The British Columbia Lottery Corporation was incorporated pursuant to the Company Act of British Columbia on October 25, 1984.

The Province has designated the Corporation as the authority to conduct and manage lottery games within British Columbia and to co-operate in the conduct and marketing of national and regional games with other Provinces of Canada.

The PACIFIC EXPRESS, Instant, LOTTO B.C., THE PICK and Breakopen games are conducted solely by the Corporation in the Province of British Columbia. In addition the Corporation is the sole distributor of Bingo paper in the Province of British Columbia.

The Corporation is the regional marketing organization for the PROVINCIAL, SUPER LOTO AND LOTTO 6/49 games in British Columbia. These games are joint undertakings by all provinces acting through the Interprovincial Lottery Corporation. The Interprovincial Lottery Corporation is incorporated under the Canada Business Corporations Act, and it's shares are held by Her Majesty The Queen in right of the respective provinces.

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2. Significant Accounting Policies:

The financial statements of the Corporation have been prepared in accordance with generally accepted accounting principles.

A. Consolidation

The consolidated financial statements include B.C. Lottotech International Inc., a wholly owned subisidiary of the British Columbia Lottery Corporation.

B. Capital Purchases

The Corporation's policy on capital purchases is that any major purchase which has a future useful life beyond the current year and which will materially affect income in the year purchased, will be capitalized. These purchases include the cost of leasehold improvements, renovations and furniture of the Corporation's offices in Kamloops,

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1988

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

2. Significant Accounting Policies (continued):

Richmond, and Victoria, major computer equipment purchases, all on-line gaming terminals, and all components of the Corporation's sign and fixture program for placement at the on-line game retailers' locations.

The Corporation's capital assets are recorded at their original cost and are depreciated on a straight-line basis according to their estimated useful lives, as follows:

Leasehold improvements	5 years
Furniture & equipment	5 years
Computer equipment	3 years
On-line gaming terminals	3 years
Signs & Fixtures:	
Computer	3 years
Non-computer	5 years

C. Free Tickets

Sales are reduced by the retail value of free tickets redeemed by the retailers.

D. Deferred Revenue and Expenses

Revenue and expenses relating to draws held during the year ended March 31, 1988 are included in the statement of income on an accrual basis. Receipts from the sale of lottery tickets related to draws held subsequent to March 31, 1988 have been recorded as deferred revenue. Retailer commissions on these sales have been recorded as prepaid expenses.

E. Prize Expenses

The Corporation provides for prize expenses at approximately 50% for all B.C. games. The prize liability accounts reflect expected prize payouts.

Prize expenses for Interprovincial Lottery Corporation games is British Columbia's proportionate share of prizes based on the number of tickets sold.

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1988

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

3. Receivables

	1988	1987
Retailers	$ 2,670	$ 3,664
Other	1,099	604
	$ 3,769	$ 4,268

4. Fixed Assets

	Cost	Accumulated Depreciation	Net 1988	Net 1987
On-line gaming terminals	$ 15,119	$ 14,427	$ 692	$ 5,732
Central system computer hardware	8,386	7,946	440	3,119
Leasehold improvements	8,283	4,472	3,811	4,929
Furniture & equipment	2,744	1,601	1,143	1,613
Signs & fixtures	2,858	1,679	1,179	1,819
	$ 37,390	$ 30,125	$ 7,265	$ 17,212

5. Share Capital

Authorized: 10,000 common shares without par value
Issued: 1 common share for $1.00

6. Lottery Advances Agreement

On March 27, 1987 the advance outstanding of $ 13,282,332 was repaid in full.

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1988

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

7. Lottery Sales	1988	1987
Nationwide Games		
Lotto 6/49	$ 257,599	$ 251,561
Super Loto	17,649	22,811
Provincial	19,350	20,948
	$ 294,598	$ 295,320
British Columbia Games		
Lotto West	-	14,768
The Pick	29,951	1,741
Pacific Express	7,052	12,234
Lotto B.C.	10,940	13,874
Instant	104,195	95,874
	152,138	138,491
Breakopen	19,421	9,244
Bingo	3,482	1,880
	$ 175,041	$ 149,615
Total	$ 469,639	$ 444,935

8. Payments to Government of Canada

The Interprovincial Lottery Corporation makes inflation adjusted payments to the Government of Canada as a result of an agreement between the provincial governments and the Government of Canada on the withdrawal of the Government of Canada from the lottery field. The Corporation remits British Columbia's share of the above payments to the Interprovincial Lottery Corporation. Payments under this agreement are estimated to be $ 4,800,000 for the year ended March 31, 1989.

In addition, a further agreement was signed between the provinces and the Government of Canada whereby the provinces agreed to remit a further $ 100 million to the Government of Canada over the three years commencing in 1985. The final payment under this agreement was made on December 31, 1987.

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1988

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (continued)

9. Interprovincial Lottery Corporation Expenses and Interest Revenue

The Corporation's share of the Interprovincial Lottery Corporation's operating expenses and interest revenues are reflected in these financial statements. Net income recorded from the Interprovincial Lottery Corporation was $399,000 for the year ended March 31, 1988 ($601,000; 1987).

10. Lease Obligations

Long-term office space leases will expire as follows:

Kamloops	1994
Richmond	1995
Victoria	1989

Minimum annual rental payments for the next five years are:

1988-1989	$757
1989-1990	$764
1990-1991	$786
1991-1992	$786
1992-1993	$786

11. Pension Plan

The market value of pension plan assets is approximately $ 2,361,000 and estimated liabilities are approximately $ 2,244,000.

B.C. PAVILION CORPORATION

Thorne Ernst & Whinney
Chartered Accountants

Thorne Ernst & Whinney Tower
2500 - 1177 West Hastings Street
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File Ref.

AUDITORS' REPORT

To the Shareholder of
B.C. Pavilion Corporation

We have examined the balance sheet of B.C. Pavilion Corporation as at March 31, 1988 and the statements of revenue and expenditures and accumulated net revenue, changes in financial position and contributed surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied, after giving retroactive effect to the reorganization described in note 1, on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

May 13, 1988

B.C. PAVILION CORPORATION

BALANCE SHEET

	March 31 1988	March 31 1987 (restated - note 1)
ASSETS		
CURRENT ASSETS		
Cash and term deposits	$ 3,444,804	$ 1,850
Accounts receivable	2,595,149	3,531,507
Supplies inventory	82,662	83,093
Prepaid expenses	302,563	225,299
	6,425,178	3,841,749
FIXED ASSETS (note 3)	158,896,821	162,127,110
	$165,321,999	$165,968,859
LIABILITIES AND SHAREHOLDER'S EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (note 4)	$ 3,652,216	$ 2,398,130
Deposits and deferred revenue	1,793,588	1,561,716
	5,445,804	3,959,846
DEFERRED GOVERNMENT CONTRIBUTIONS (note 5)	1,097,471	-
	6,543,275	3,959,846
SHAREHOLDER'S EQUITY		
Share capital (note 6)	1	1
Contributed surplus	158,778,723	162,009,012
Accumulated net revenue	-	-
	158,778,724	162,009,013
	$165,321,999	$165,968,859

CONTINGENT LIABILITY (note 7)
COMMITMENTS (note 8)

APPROVED BY THE BOARD:

Director

Director

B.C. PAVILION CORPORATION

STATEMENT OF REVENUE AND EXPENDITURES AND ACCUMULATED NET REVENUE

	Year ended March 31, 1988
Revenue from operations	$22,005,845
Expenditures	
Operations	19,889,673
Administration	4,638,402
Marketing	2,742,222
Depreciation	7,138,366
	34,408,663
Net expenditures prior to recoveries	12,402,818
Recoveries	
Contributions from	
Province of British Columbia	4,264,452
Government of Canada	1,000,000
Amortization of contributed surplus to offset depreciation charged on contributed assets	7,138,366
	12,402,818
NET REVENUE, BEING ACCUMULATED NET REVENUE AT END OF YEAR	-

B.C. PAVILION CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31, 1988
CASH PROVIDED BY (USED FOR):	
OPERATIONS	
Net expenditures prior to recoveries	$(12,402,818)
Item not involving cash	
Depreciation	7,138,366
	(5,264,452)
Changes in non-cash operating working capital	
Accounts receivable	936,358
Supplies inventory	431
Prepaid expenses	(77,264)
Accounts payable and accrued liabilities	1,254,086
Deposits and deferred revenue	231,872
	(2,918,969)
FINANCING	
Financing from the Province of British Columbia towards operations for the year	4,264,452
Financing from the Province of British Columbia towards fixed assets acquisitions for the year	3,908,077
Deferred contribution from the Province of British Columbia in excess of immediate fundings required for operations	1,097,471
Contribution from Government of Canada towards opening of the Vancouver Trade and Convention Centre	1,000,000
	10,270,000
INVESTMENT	
Capital additions for the year	(3,908,077)
INCREASE IN CASH POSITION	3,442,954
Cash position at beginning of year	1,850
CASH POSITION AT END OF YEAR	$ 3,444,804

Cash position is defined as cash and term deposits.

B.C. PAVILION CORPORATION

STATEMENT OF CONTRIBUTED SURPLUS

	Year ended March 31, 1988
Contribution on the transfer of assets effective March 31, 1987	$162,009,012
Contributions from the Province of British Columbia towards fixed assets acquisitions	3,908,077
Transferred to statement of revenue and expenditures and accumulated net revenue to offset depreciation charged on contributed assets	(7,138,366)
BALANCE AT END OF YEAR	$158,778,723

B.C. PAVILION CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1988

1. GENERAL

B.C. Pavilion Corporation was incorporated by the Province of British Columbia on May 3, 1984 under the British Columbia Company Act. Prior to March 31, 1987, the Corporation's mandate was to develop and operate the exhibitory at the B.C. Pavilion facility for the 1986 World Exposition.

Prior to March 31, 1987, the Corporation's parent was British Columbia Place Ltd., which held the one common share issued.

Effective March 31, 1987, through a Crown corporation reorganization, B.C. Enterprise Corporation (formerly British Columbia Place Ltd.) transferred assets, including B.C. Place Stadium, and related contributed surplus to the Corporation at the transferor's net book value. In addition, the Provincial government changed the Corporation's mandate to include management of certain other public facilities in the Province of British Columbia. The Vancouver Trade and Convention Centre lease between Canada Harbour Place Corporation and British Columbia Place Ltd. was assigned to the Corporation.

Effective March 31, 1987, as part of the reorganization, the one outstanding share of the Corporation was transferred to the Minister of Economic Development on behalf of the Province of British Columbia.

The Corporation also operates the following facilities which are owned by other Crown corporations:

The Whistler Conference Centre
The Whistler Golf Club
The B.C. Enterprise Centre

These financial statements include the assets, liabilities, revenues and expenditures of the Corporation as if the reorganization had been effective March 31, 1987. Accordingly, the comparative figures on the balance sheet for assets, liabilities and shareholder's equity balances represent retroactive treatment of the transfers from the accounts of B.C. Enterprise Corporation. The items previously reported by the Corporation as at March 31, 1987 were share capital of $1, a liability to British Columbia Place Ltd. of approximately $2,976,000 resulting from a previous mandate to operate the B.C. Pavilion at the 1986 World Exposition and a corresponding deficit. This liability and deficit were eliminated through funding from the B.C. Lottery Fund.

B.C. PAVILION CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements are prepared in accordance with generally accepted accounting principles appropriate for B.C. Pavilion Corporation. These principles are in conformity with generally accepted accounting principles appropriate for commercial enterprises, with the exceptions identified in notes 2(a) and (c) below.

(a) Fixed assets

Fixed assets have been recorded as follows:

(i) fixed assets funded through contributions by the Province of British Columbia, either to the Corporation or predecessor corporations, at cost. The related contribution is initially recorded as a credit to contributed surplus;

(ii) fixed assets specifically funded by the Federal Government at cost net of the related contribution;

(iii) All assets are depreciated over their estimated useful lives to the Corporation. Depreciation is provided on the following basis.

Asset classification	Depreciation term
Buildings and improvements	10 years to 50 years. Buildings are depreciated on a sinking-fund basis; improvements on a straight-line basis
Other fixed assets	1 to 10 years on a straight-line basis, except motor vehicles which are at 30% of the declining-balance
Leasehold improvements	Over the shorter of the estimated useful life of the improvement, or the term of the lease
Furniture	5 years straight-line
Computer	3 years straight-line

B.C. PAVILION CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(b) Deferred government contributions
Government funding is initially deferred in the accounts of the Corporation. Funding towards operations is recognized as a recovery to the extent that the funds are utilized. Funding towards fixed assets acquisitions is allocated to contributed surplus at the time the related asset is acquired.

(c) Amortization of contributed surplus
Contributed surplus is amortized and reflected in operations as a recovery in an amount equal to that required to offset depreciation charged on contributed assets.

(d) New business development
Start-up costs relating to new business development are expensed in the year incurred. Any related revenues are recognized as earned.

(e) Comparative results
Results of operations and changes in financial position for comparative periods have not been presented as they relate to the operation of the B.C. Pavilion at Expo 86. As such, they are not consistent with the Corporation's current mandate and, accordingly, are not considered meaningful in the circumstances.

3. FIXED ASSETS

	1988			1987
	Cost	Accumulated depreciation	Net book value	Net book value
Facilities				
B.C. Place Stadium	$172,314,521	$16,080,973	$156,233,548	$160,118,206
B.C. Enterprise Centre	3,748,278	2,361,531	1,386,747	1,465,277
Expo Theatre	1,030,984	860,328	170,656	-
Vancouver Trade and Convention Centre	902,556	215,095	687,461	285,502
Corporate office	520,919	102,510	418,409	-
Whistler	108,131	108,131	-	-
Expo Centre	-	-	-	258,125
	$178,625,389	$19,728,568	$158,896,821	$162,127,110

The Expo Centre no longer appears on the accounts of the Corporation, as title was transferred to the City of Vancouver during fiscal 1988.

B.C. PAVILION CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

3. FIXED ASSETS (Continued)

	1988			1987
Fixed asset classes	Cost	Accumulated depreciation	Net book value	Net book value
Buildings and improvements	$159,814,636	$ 7,828,446	$151,986,190	$153,980,043
Other	12,001,886	7,661,406	4,340,480	6,018,144
Leasehold improvements	4,227,538	2,754,940	1,472,598	935,024
Furniture	2,122,767	1,381,169	741,598	1,193,899
Computer	458,562	102,607	355,955	-
	$178,625,389	$19,728,568	$158,896,821	$162,127,110

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	1988	1987
Accounts payable and accrued liabilities	$2,996,160	$ 983,526
B.C. Enterprise Corporation	656,056	1,414,604
	$3,652,216	$2,398,130

5. DEFERRED GOVERNMENT CONTRIBUTIONS

	Year ended March 31, 1988
Contributions from the Province of British Columbia	$9,270,000
Allocated as follows	
Contributed surplus for fixed assets acquisitions	3,908,077
Transferred to operations	4,264,452
	8,172,529
BALANCE AT END OF YEAR	$1,097,471

B.C. PAVILION CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

6. SHARE CAPITAL

Authorized
10,000 common shares with no par value
Issued and fully paid
1 share, held by the Minister of Economic Development on behalf of the Province of British Columbia

7. CONTINGENT LIABILITY

The Corporation has guaranteed the B.C. Lions' bank loan up to an amount equal to $2.0 million. This loan guarantee expires December 31, 1989.

8. COMMITMENTS

Obligations within the next five years under long-term operating leases are as follows:

Year ending March 31,	1989	$ 800,000
	1990	800,000
	1991	800,000
	1992	800,000
	1993	800,000
Thereafter		4,000,000
		$8,000,000

9. INCOME TAXES

As a Provincial Crown corporation, the Corporation is exempt from Federal and Provincial income taxes.

10. RELATED PARTY TRANSACTIONS

In the normal course of operations, the Corporation acquired and sold goods and services from the Province of British Columbia and certain Crown corporations, predominantly under prevailing trade terms.

Included in revenue from operations and accounts receivable is rental income of $987,000 from the B.C. Buildings Corporation, another crown corporation. Included in operations expense is rent paid to B.C. Enterprise Corporation of $800,000.

BRITISH COLUMBIA PETROLEUM CORPORATION

PETROLEUM CORPORATION FUND

Balance Sheet

March 31, 1988

	1988	1987
ASSETS		
Current assets		
Cash	$ 7,143,864	$ 31,496,926
Accounts receivable	8,748,216	4,596,339
	15,892,080	36,093,265
Prepaid gas (Note 3)	33,125,554	40,238,705
Property account (Note 4)	123,596	178,789
Other assets		
Deferred receivable (Note 5)	53,240,797	48,023,965
Debt issue expenses	—	42,420
	53,240,797	48,066,385
	$ 102,382,027	$ 124,577,144
LIABILITIES		
Current liabilities		
Accounts payable and accrued charges	$ 5,885,302	$ 2,907,619
Deferred liability due within one year (Note 6)	1,000,000	1,000,000
Long-term debt due within one year	—	30,000,000
	6,885,302	33,907,619
Deferred liability (Note 6)	2,083,333	3,083,333
Surplus	93,413,392	87,586,192
	$ 102,382,027	$ 124,577,144

Commitments (Note 8)

Approved by the Directors

Jack Davis
Director

D W Rawlyk
Director

See accompanying notes to financial statements.

PETROLEUM CORPORATION FUND

Statement of Revenue, Expenditure and Surplus

Year Ended March 31, 1988

	1988	1987
Revenue		
Interest (Note 7)	$ 3,985,694	$ 3,778,444
Miscellaneous income	106,080	104,640
Gain (loss) on prepaid gas (Note 3)	1,834,023	(3,346,914)
Gain (loss) on disposal of assets	11,700	(415)
	5,937,497	535,755
Expenditure		
Administrative and general expenses	110,297	309,917
Net income	5,827,200	225,838
Surplus at beginning of year	87,586,192	102,360,354
	93,413,392	102,586,192
Deduct: Transfers to Provincial Treasury	—	15,000,000
Surplus at end of year	$ 93,413,392	$ 87,586,192

See accompanying notes to financial statements.

PETROLEUM CORPORATION FUND

Statement of Changes in Financial Position

Year Ended March 31, 1988

	1988	1987
Operating activities		
Operations		
Net income	$ 5,827,200	$ 225,838
Add items not involving a flow of cash:		
— Depreciation and amortization	148,500	147,060
— Loss (gain) on disposal of fixed assets	(11,700)	415
Cash from operations	5,964,000	373,313
Recovery of prepaid gas	7,113,151	14,007,860
Transfers to Provincial Treasury	—	(15,000,000)
	13,077,151	(618,827)
Financing activities		
Mortgages	—	63,980
Increase (decrease) in deferred liability	(1,000,000)	(916,667)
Repayment of long-term debt	(30,000,000)	—
	(31,000,000)	(852,687)
Investing activities		
Property additions	(50,887)	(15,987)
Proceeds from sale of fixed assets	11,700	1,710
Increase in deferred receivable	(5,216,832)	(3,023,965)
	(5,256,019)	(3,038,242)
Changes in non-cash working capital		
Accounts receivable	(4,151,877)	1,556,431
Accounts payable and accrued charges	2,977,683	1,783,222
	(1,174,194)	3,339,653
Increase (decrease) in cash position during the year	(24,353,062)	(1,170,103)
Cash position at beginning of year	31,496,926	32,667,029
Cash position at end of year	$ 7,143,864	$ 31,496,926

See accompanying notes to financial statements.

PETROLEUM CORPORATION FUND

Notes to the Financial Statements

March 31, 1988

Note 1 — Statutory Requirements

The Petroleum Corporation Fund is established by the Petroleum Corporation Act.

Note 2 — Significant Accounting Policies

CONSOLIDATION

The Petroleum Corporation Fund financial statements include the accounts of the Corporation's subsidiary, British Columbia Gas Corporation.

GAS SALES

Under the terms of an agreement between Westcoast Energy Inc. and British Columbia Petroleum Corporation effective November 1, 1973, the Corporation sells natural gas to Westcoast at a price equal to the gross revenue received by that Company on the resale thereof less that Company's cost of service, in respect of gathering, processing and transporting the gas, for the month in which such resale takes place. Prior to July 1, 1985, revenue from sales of natural gas was paid into the Petroleum Corporation Fund. Effective July 1, 1985, the revenue from such sales is paid into the Natural Gas Price Adjustment Fund, as required by the Natural Gas Price Act, 1985.

DEPRECIATION

Furniture, equipment, automobiles and leasehold improvements are recorded at cost and depreciation is provided at rates considered adequate to amortize the cost over the service lives of the assets. Depreciation is computed on a straight-line basis.

Note 3 — Prepaid Gas

Under its gas purchase contracts with producers, the Corporation is obligated to purchase and take delivery of, or pay for, a specified minimum annual volume of gas. In the contract years 1980-1987 inclusive, the Corporation was unable to take delivery of the minimum volume of gas and, therefore, is liable to pay for the resulting shortfall (deficiency gas). The Corporation is entitled to take delivery of deficiency gas within a period of ten years from the date incurred, with an adjustment for any increase in the prices prevailing when such gas is delivered.

Prepaid gas outstanding at March 31, 1988, has been calculated at the lower of cost or current value.

Note 4 — Property Account

	Cost	Accumulated Depreciation & Amortization	1988 Net Book Value	1987 Net Book Value
Furniture	$403,014	$348,696	$ 54,318	$111,076
Automobiles	48,947	11,703	37,244	10,599
Leasehold Improvements	250,538	218,504	32,034	57,114
	$702,499	$578,903	$123,596	$178,789

Note 5 — Deferred Receivable

The deferred receivable of $53,240,797 represents the amount of credit extended to Ocelot Investments Ltd. as at March 31, 1988, under an agreement with the Corporation and its subsidiary, British Columbia Gas Corporation. Of this receivable, which is secured by a first fixed and floating charge on the assets of that company, an amount of $35,740,741 is repayable by way of equal monthly instalments to April 1, 2004, with interest at three quarters of one percent over prime, and an amount of $3,083,333 is repayable by way of equal monthly instalments to April 1, 1991, at the same interest rate. The balance of the deferred receivable, amounting to $14,416,723, represents unpaid obligations of Ocelot Investments Ltd. under this agreement and other contracts, including accrued interest thereon.

No provision has been made in these financial statements for the possible non-recovery of this receivable as the value of the secured assets is considered adequate to repay the amounts owing.

Note 6 — Deferred Liability

The deferred liability of $3,083,333 represents the deferral, under an agreement with Pacific Northern Gas Ltd., in the payment of a portion of the billing for gas delivered to British Columbia Gas Corporation. This amount, including accrued interest at a rate of not less than three quarters of one percent over prime, is repayable over a period of five years which commenced May 1, 1986.

Note 7 — Interest

	1988	1987
Interest Income		
Province of British Columbia	$2,295,961	$2,705,856
Other	5,144,653	4,527,508
	7,440,614	7,233,364
Less: Interest expense	3,412,500	3,412,500
Amortization of debt issue expenses . . .	42,420	42,420
	3,454,920	3,454,920
	$3,985,694	$3,778,444

Note 8 — Commitments

(1) Under agreements with producers which waived the Corporation's liability to pay for deficiency gas incurred in 1980, the Corporation is committed to purchase and take delivery of, or pay for, a specified volume of such gas in each year to 1991. At March 31, 1988, the Corporation's aggregate liability under these agreements was estimated at approximately $2,324,000.

(2) The Corporation has commitments under agreements for the lease of office premises extending to 1989. The aggregate rentals payable under leases amounted to approximately $352,000 at March 31, 1988.

Note 9 — Comparative Figures

Certain comparative figures have been reclassified to conform to the 1988 presentation.

Auditors' Report

To the Lieutenant-Governor in Council, Province of British Columbia:

We have examined the balance sheet of the Petroleum Corporation Fund as at March 31, 1988, and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1988, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wolrige Mahon

Wolrige Mahon
Chartered Accountants

Vancouver, B.C., June 1, 1988

NATURAL GAS PRICE ADJUSTMENT FUND

Balance Sheet

March 31, 1988

	1988	1987
ASSETS		
Cash	$ 47,730,438	$ 38,677,317
Accounts receivable	39,277,483	47,879,455
Prepaid expenses	8,153	3,977
	$ 87,016,074	$ 86,560,749
LIABILITIES		
Accounts payable and accrued charges	$ 37,963,262	$ 45,778,993
Amount available for distribution (Note 2)	49,052,812	40,781,756
	$ 87,016,074	$ 86,560,749

Approved by the Directors

Director

D W Rawlyk

Director

See accompanying notes to financial statements.

NATURAL GAS PRICE ADJUSTMENT FUND

Statement of Revenue, Expenditure and Fund Balance

Year Ended March 31, 1988

	1988	1987
Revenue		
Sales from natural gas, natural gas liquids and sulphur (Note 2)	$397,953,897	$397,974,979
Interest	2,122,038	2,414,354
	$400,075,935	$400,389,333
Expenditure		
Natural gas purchases	352,675,110	369,803,152
Price adjustments	18,590,888	18,004,446
Payments for natural gas liquids	18,462,547	10,372,994
Administrative and general expenses	2,076,334	1,832,904
	391,804,879	400,013,496
Excess of revenue over expenditure	8,271,056	375,837
Fund balance at beginning of year, as restated (Note 3)	40,781,756	40,405,919
Fund balance at end of year	$ 49,052,812	$ 40,781,756

See accompanying notes to financial statements.

NATURAL GAS PRICE ADJUSTMENT FUND

Notes to the Financial Statements

March 31, 1988

Note 1 — Statutory Requirements

The Natural Gas Price Adjustment Fund is established by the Natural Gas Price Act, 1985.

Note 2 — Significant Accounting Policies

GAS SALES

Under the terms of an agreement between Westcoast Energy Inc. and British Columbia Petroleum Corporation effective November 1, 1973, the Corporation sells natural gas to Westcoast at a price equal to the gross revenue received by that Company on the resale thereof less that Company's cost of service, in respect of gathering, processing and transporting the gas, for the month in which such resale takes place. The revenue from sales of natural gas is paid into the Natural Gas Price Adjustment Fund for subsequent distribution to producers, as required by the Natural Gas Price Act.

CHANGES IN FINANCIAL POSITION

A statement of changes in financial position is not provided as disclosure of such information in these financial statements is considered to be adequate.

Note 3 — Prior Year Adjustment

By an order dated November 9, 1987, the National Energy Board instructed Westcoast Energy Inc. to make certain amendments to its tariffs and tolls, the net effect of which was to increase the revenue of the fund in the year ended March 31, 1987. As a result of this order, the fund balance at that date, previously reported as $38,492,214, has been restated to reflect this increase in revenue amounting to $2,289,542.

Auditors' Report

To the Lieutenant-Governor in Council,
Province of British Columbia:

We have examined the balance sheet of the Natural Gas Price Adjustment Fund as at March 31, 1988, and the statement of revenue, expenditure and fund balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1988, and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wolrige Mahon

Wolrige Mahon
Chartered Accountants

Vancouver, B.C., June 1, 1988

BRITISH COLUMBIA RAILWAY COMPANY

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT

To The Lieutenant Governor In Council
Province Of British Columbia

We have examined the consolidated balance sheet of British Columbia Railway Company as at December 31, 1987 and the consolidated statements of income and retained earnings and cash flow for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1987 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The comparative figures for the year ended December 31, 1986 were reported on by other auditors.

Coopers & Lybrand

Vancouver, British Columbia
Canada
February 29, 1988

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED BALANCE SHEET
December 31
(Dollars in Thousands)

	1987	1986
ASSETS		
Current assets		
Cash	$ 23,447	712
Accounts receivable	37,131	51,027
Material and other items	35,604	30,451
	96,182	82,190
Property and equipment		
Road and buildings	1,124,824	1,076,404
Equipment	269,943	254,099
	1,394,767	1,330,503
Accumulated depreciation	278,099	247,069
	1,116,668	1,083,434
Dease Lake extension - Note 2	98,020	98,020
	1,310,870	1,263,644
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities		
Accounts payable	99,498	83,443
Current obligations on long-term debt	1,596	1,441
	101,094	84,884
Deferred income taxes	0	517
Long-term debt - Note 3	113,366	125,780
Minority interest - Note 4	200,000	200,000
Shareholder's equity		
Share capital - Note 5	257,688	257,688
Contributed surplus	510,716	510,716
Retained earnings	128,006	84,059
	896,410	852,463
Commitments - Note 6		
Contingent liabilities - Note 7		
	$1,310,870	1,263,644

On behalf of the Board

Director

Director

Coopers
&Lybrand

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED INCOME AND RETAINED EARNINGS
For the year ended December 31
(Dollars in Thousands)

	1987	1986
Revenues	$ 321,842	313,447
Expenses		
Operations	71,216	67,928
Equipment	68,105	69,698
Road	51,049	46,460
Depreciation	34,870	32,359
Other	23,542	24,046
Government assistance - Note 8	(10,645)	(10,095)
	238,137	230,396
Railway operating income	83,705	83,051
Non-operating income (expense)		
Interest - Note 9	(11,839)	(13,687)
Other income	372	2,711
	(11,467)	(10,976)
Net income before deferred income taxes	72,238	72,075
Provision for (recovery of) deferred income taxes - Note 10	(517)	2,138
Net income before minority interest	72,755	69,937
Minority interest	18,500	18,500
Net income	54,255	51,437
Retained earnings, beginning of year	84,059	42,930
	138,314	94,367
Dividends paid	10,308	10,308
Retained earnings, end of year	$ 128,006	84,059

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED CASH FLOW
For the year ended December 31
(Dollars in Thousands)

	1987	1986
Operating activities		
Net income	$ 54,255	51,437
Add (deduct)		
Items not affecting working capital		
Depreciation and amortization	34,870	32,359
Deferred income taxes	(517)	2,138
Net changes in non-cash working capital balances		
Accounts receivable	13,896	2,512
Material and other items	(5,153)	4,730
Accounts payable	16,201	(24,461)
Interest	11,839	13,687
Minority interest	18,500	18,500
	143,891	100,902
Investing activities		
Additions to property and equipment	(72,447)	(53,898)
Change in payables for equipment purchases	(146)	(1,681)
Government assistance for capital items	4,343	10,413
	(68,250)	(45,166)
Financing activities		
Repayment of long-term debt	(12,259)	(22,983)
Interest	(11,839)	(13,687)
Minority interest in earnings	(18,500)	(18,500)
	(42,598)	(55,170)
Dividends paid	(10,308)	(10,308)
Increase (decrease) in cash	22,735	(9,742)
Cash, beginning of year	712	10,454
Cash, end of year	$ 23,447	712

BRITISH COLUMBIA RAILWAY COMPANY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. SIGNIFICANT ACCOUNTING POLICIES

The accounting regulations prescribed by the Canadian Transport Commission for Canadian railways have been adopted to the extent that this is possible without submitting specific accounting policies and depreciation rates to the Commission for approval.

Basis of consolidation

The consolidated financial statements include the accounts of British Columbia Railway Company and its subsidiaries BC Rail Ltd. and BCR Properties Ltd. In these notes "company" refers to British Columbia Railway Company and its subsidiaries. All significant inter-company transactions are eliminated.

Class of business

The company provides a fully integrated rail freight service within British Columbia. Services other than hauling freight are not of sufficient size to warrant separate reporting.

Road property

New construction is recorded at cost net of Government grants. Abandoned or relocated sections are removed at average unit costs. Elements of track structure installed during planned programs are recorded at cost and the material replaced is removed at amounts which approximate average unit costs. Labour costs for programmed replacements are expensed as incurred.

Depreciation

Depreciation is provided for major categories of property and equipment on the straight-line basis at composite rates estimated to reduce the original cost to estimated salvage value over the average service lives of the classes. The group method is used for recording depreciation under which, on disposal, the original cost of assets retired less salvage value is charged against accumulated depreciation. No gain or loss on retirements, other than on accidental destruction of rolling stock and on disposal of land, is included in income. The original cost of assets less estimated salvage value is depreciated over the following number of years:

	Number of years
Grades, surfacing and tunnels	100
Rails	35
Ties	15
Ballast	25
Bridges	30 - 80
Locomotives and power units	25
Freight cars	15 - 33

Repairs

Repairs and non-programmed replacements of track structure are charged against current operations. Betterments and major track relocations are capitalized.

Material and supplies

Inventories of material and supplies are valued at the lower of average cost and net realizable value.

Government assistance

Grants directly related to the construction or rehabilitation of road property have offset related road property capital expenditures. Operating assistance has been deducted from the related expense accounts or included in revenue.

Income taxes

Income tax expense is computed on the basis of accounting income recorded by BC Rail Ltd. No taxes are currently payable as BC Rail Ltd. is currently drawing down prior years deferred tax credits. British Columbia Railway Company and BCR Properties Ltd. are exempt from Canadian federal and provincial income taxes.

Transactions in foreign currency

Transactions originating in foreign currency are translated at the approximate exchange rates prevailing at the dates of the transactions. Assets and liabilities denominated in foreign currency at the balance sheet date are translated to equivalent Canadian amounts at the current rate of exchange.

Leases

Certain long-term lease transactions relating to the financing of equipment are accounted for as purchases. The capital lease obligations reflect the present value of future minimum rental payments discounted at the interest rate implicit in the leases. The capitalized values of depreciable assets are generally depreciated over the related lease terms in equal annual amounts. Costs of all other leases are charged against operations as incurred.

2. DEASE LAKE EXTENSION

These costs consist of charges relating to the uncompleted Dease Lake extension. Construction was suspended in 1977 and there are no commitments to continue. In the event any portion of this extension is abandoned, the cost less any value recovered will be written off at that time.

3. LONG-TERM DEBT

Long-term debt outstanding, less current maturities, consists of the following (in thousands):

	1987	1986
Sinking fund bonds and debentures payable to the Province of British Columbia (the Province)		
11% due June 1995	$25,000	25,000
10.99% due August 2005	24,490	24,490
	49,490	49,490
Less sinking fund	416	199
	49,074	49,291
Bond payable to the Province 10.75% due February 1990	25,000	25,000
Capital lease obligations - Notes 6 and 12	40,888	42,137
	114,962	116,428
Deduct current portion	1,596	1,441
	113,366	114,987
Notes payable to the Province	0	10,793
	$113,366	125,780

4. MINORITY INTEREST

The minority interest consists of 8,000,000 series 1-A first preferred shares with a par value of $25 each issued by BC Rail Ltd. These shares are designated as $2.3125 cumulative, redeemable and retractable.

BC Rail Ltd. must make all reasonable efforts in each quarter to purchase for cancellation in the open market three-quarters of 1% of the series 1-A preferred shares outstanding at the beginning of the quarter at a price not to exceed $25 per share and all transaction costs. If it is unable to fulfill its obligation in any calendar quarter the obligation will carry over only to the successive calendar quarters of the same calendar year and will thereafter be extinguished. During 1987 the company was unable to purchase shares at a price not exceeding $25 per share. On June 1, 1989, these shares are retractable at par at the option of the holder.

5. SHARE CAPITAL

Authorized

10,000,000 shares with a par value of $100 each.

Issued

2,576,885 shares are outstanding and held by the Province.

As all of the shares are held by the Province earnings per share have not been provided.

6. COMMITMENTS

The company has significant lease commitments for rolling stock and additional minor lease commitments for equipment and real estate which expire at various dates prior to the year 2003. Certain of these leases transfer substantially all of the benefits and risks of ownership to the company and are accounted for as capital assets.

The following is a schedule of future minimum rental payments at December 31, 1987 required under non-cancellable leases that have remaining terms in excess of one year (in thousands):

	Capital Leases	Operating Leases
1988	$6,555	16,107
1989	6,555	15,274
1990	6,555	13,874
1991	6,555	12,500
1992	6,555	11,201
Later years	49,698	28,165
Total minimum lease payments	82,473	97,121
Less		
Executory costs	(3,739)	
Imputed interest	(37,846)	
Present value	$40,888	

Assets under capital leases recorded in the property and equipment accounts as at December 31, 1987 are as follows (in thousands):

Equipment	$48,794
Accumulated depreciation	13,955
	$34,839

As at December 31, 1987 the company had outstanding purchase commitments for the acquisition of land, material and equipment amounting to $20 million.

7. CONTINGENT LIABILITIES

The company is contingently liable with respect to pending litigation and claims arising in connection with construction and in the normal course of business. In the opinion of management any liability that may arise will be capitalized or would not have a material adverse effect on future income.

8. GOVERNMENT ASSISTANCE

Government assistance was as follows (in thousands):

	1987	1986
Unapplied, beginning of year	$ 767	239
Contributions during the year		
From the Province		
Fort Nelson extension		
Operating	3,493	4,500
Rehabilitation	7,275	6,599
Passenger operation	2,500	2,400
Passenger car modernization	1,063	527
Flood Control	(110)	635
	14,221	14,661
From the Government of Canada		
Grain transportation	3,240	2,769
Rail line rehabilitation	0	6,250
Rail line electrification	0	125
	17,461	23,805
Total available	18,228	24,044
Applied as follows		
Revenue	3,240	2,769
Operating expenses	10,645	10,095
Property and equipment	4,343	10,413
	18,228	23,277
Unapplied, end of year	$ 0	767

9. INTEREST EXPENSE

Interest expense was as follows (in thousands):

	1987	1986
Interest on long-term debt and notes to the Province	$ 8,254	9,675
Less		
Sinking fund earnings	25	8
Interest earned on temporary investments	1,420	1,077
	1,445	1,085
	6,809	8,590
Interest on capital lease obligations	5,030	5,097
Net interest	$11,839	13,687

10. INCOME TAXES

The effective tax rate differs from the rate of 51.6% applicable to British Columbia companies because the net income of British Columbia Railway Company and BCR Properties Ltd. is exempt from federal and provincial income taxes; however, the net income of BC Rail Ltd. is subject to federal and provincial income taxes.

11. PENSION PLAN

The company maintains a contributory defined benefit plan which covers substantially all of its employees. The plan provides pensions based on length of service and final average earnings. During 1987, the plan was amended to improve certain benefits. The amendment increased the liability as at December 31, 1987 for accrued pension benefits by approximately $5 million and increased the pension expense for 1987 by approximately $290,000.

A projection derived from an actuarial valuation of the plan as at May 31, 1986 indicates that the present value of the accrued pension benefits and the net assets available to provide for these benefits, as of December 31, 1987 are as follows:

Accrued pension benefits	$157 million
Pension fund assets	$163 million

12. RELATED PARTY TRANSACTIONS

Related party information not presented elsewhere in the Notes to financial statements is presented below.

First preferred shares of BC Rail Ltd. and certain capital lease obligations are guaranteed by the Province. The Ministry of Finance of the Province acts as fiscal agent and the Superannuation Commission of the Province administers the company pension plan. Fees are charged for these services.

Except as described in Note 10, the company is subject to all taxes levied by the Province other than property and capital taxes. All other transactions between the company and the Province are at terms no more or less favourable than those with unrelated parties.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Regional Hospital Districts
Financing Authority, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Regional Hospital Districts Financing Authority as at March 31, 1988 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1988 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 17, 1988

EXHIBIT A

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT MARCH 31, 1988

ASSETS

	In Thousands	
	1988	1987
Loans receivable (note 3)	$ 978,048	$ 949,530
Less: Sinking funds (note 5)	261,858	267,010
	716,190	682,520
Accrued interest receivable	35,136	33,411
	$ 751,326	$ 715,931

LIABILITIES

	1988	1987
Term debt (note 4)	$1,082,332	$1,022,886
Less: Sinking funds (note 5)	261,858	267,010
Investments (note 6)	104,284	73,356
	366,142	340,366
	716,190	682,520
Accrued interest payable	35,136	33,411
	$ 751,326	$ 715,931

The seven accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

Frank A. Rhodes, Secretary

EXHIBIT B

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1988

	In Thousands	
	1988	1987
Funds generated from		
Interest on loans receivable	$ 111,651	$ 108,987
Interest on investments	6,891	3,407
Debentures issued	82,838	49,965
Sinking funds of matured debt	22,000	
Repayment of loans receivable	1,392	1,203
Assets transferred from sinking funds (note 6)	28,655	40,563
Write-up of investments to par value (note 6)	2,273	2,937
	$ 255,700	$ 207,062
Funds applied to		
Interest on term debt	$ 118,542	$ 112,394
Loans issued	82,838	49,965
Repayment of term debt	23,392	1,203
Loans receivable discharged (note 6)	30,928	43,500
	$ 255,700	$ 207,062

EXHIBIT C

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1988

	In Thousands	
	1988	1987
Increase		
Instalments	$ 24,948	$ 25,093
Investment income	24,171	28,066
	49,119	53,159
Decrease		
Funds management fees (note 5)	123	184
Payment of excess assets of certified sinking funds (note 6)	2,637	8,367
Assets transferred to the Authority - at cost (note 6)	28,655	40,564
Accrued interest on assets transferred to the Authority	856	726
Maturity of term debt	22,000	
	54,271	49,841
Net increase (decrease) in Sinking Funds	(5,152)	3,318
Sinking Funds, Beginning of Year	267,010	263,692
Sinking Funds, End of Year	$ 261,858	$ 267,010

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. The Authority

The Authority was established by the Hospital District Finance Act, R.S.B.C. 1979, Chapter 179, as amended. Section 2 of the Act states that the purpose of the Authority is: "to assist in the financing of hospital projects, medical and health facilities, community human resources and health centres, and any other community, regional or Provincial facilities for the social improvement, welfare and benefit of the community or the general public good, approved by the Minister of Health".

The Authority provides assistance by making loans to Regional Hospital Districts and the Health Facilities Association. These loans are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself.

2. Significant accounting policies

a) Sinking fund investments

i) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value. Income attributed to the units represents the Authority's share of interest earned by the Portfolio and is realizable by the Authority upon the sale of units.

ii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the term of the investments.

b) Certification of sinking funds

Investments purchased with the assets from certified sinking funds (see note 6) are recorded at par value. They are shown as a reduction of debt, as the specific purpose of these investments is essentially the same as that of a sinking fund.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

3. Loans receivable

Certain loans receivable have early redemption provisions similar to those of the related debentures issued by the Authority.

4. Term debt

	In Thousands	
Held by:	1988	1987
Canada Pension Plan Investment Fund 6.62% to 17.51% debentures, due 1988 through 2008	$1,005,301	$ 937,994
Province of British Columbia Pension Funds 7.00% to 8.08% debentures, due 1990 through 1993	22,310	32,310
Province of British Columbia Boards, Agencies and Commissions 7.00% to 10.40% debentures, due 1991 through 2001	27,190	28,582
Province of British Columbia 6.79% to 10.25% debentures, due 1991 through 1997	27,531	12,000
General Public 11.375% debenture, due 1988	—	12,000
	$1,082,332	$1,022,886

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures totalling $4,653,000 are redeemable in whole or in part before maturity at the option of the Minister of Finance and Corporate Relations, on thirty days' notice.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

4. Term debt (continued)

Debentures totalling $2,000,000 are redeemable in whole or in part, after 1994, at the option of the Chairman of the Authority.

Debentures maturing in the next five fiscal years are as follows:

1989	16,936,000
1990	18,920,000
1991	23,500,000
1992	22,928,000
1993	27,653,000

Repayment of these debentures will be fully funded by investments or sinking fund assets.

Sinking fund instalments due in the next five fiscal years are as follows:

1989	24,109,038
1990	24,109,038
1991	24,109,038
1992	24,109,038
1993	24,109,038

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the debt of the Authority.

5. Sinking funds

	In Thousands	
	1988	1987
Cash	$ 45	$ 10
Units in Province of British Columbia Pooled Investment Portfolios (Market value $81,562,875 1987: $104,301,424)	81,563	103,892
Long-term investments (Market value $175,589,418 1987: $167,243,477)	176,261	159,620
Accrued interest	4,020	3,533
	261,889	267,055
Less: Accounts payable	31	45
	$261,858	$267,010

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

5. Sinking funds (continued)

Long-term investments include $10,000,000 (1987: $10,000,000) par value of debentures issued by the Authority.

Sinking fund instalments received from the Hospital Districts in respect of the debt to the Authority, together with the investment income earned thereon, are set aside in sinking funds maintained by the Trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of the Hospital Districts' debt and in turn, for the retirement of the debt of the Authority at maturity.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

6. Investments

	Par Value In Thousands	
	1988	1987
British Columbia Hydro and Power Authority Notes 6.62% to 6.92%, due 1988 and 1989	$ 16,936	$ 16,936
Province of British Columbia Notes 6.79% to 8.33%, due 1989 through 1993	87,348	56,420
	$104,284	$ 73,356

Certain investments have early redemption provisions similar to those of the related debentures issued by the Authority.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

6. **Investments (continued)**

Under Section 8.1 of the Hospital District Finance Act, where a security is held by the Authority, and the Minister of Finance and Corporate Relations certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the security, the body who issued the security shall transfer the assets in the sinking fund to the Authority.

Upon transfer of the assets, the debt of the body is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the security, the Authority shall pay the excess to the body who issued the security.

During the year ended March 31, 1988, loans receivable totalling $30,928,000 (1987: $43,500,000) were discharged. Investments with a cost of $28,654,946 (1987: $40,563,650) and a par value of $30,928,000 (1987: $43,500,000) were purchased with the assets from certified sinking funds. These investments have identical interest rates and maturity dates to the loans receivable they are replacing. They will be held until maturity and will be used to finance interest payments and capital repayment of the Authority's corresponding debt.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on British Columbia Hydro and Power Authority Notes.

7. **Comparative figures**

Certain 1987 comparative figures have been reclassified to conform to the presentation adopted in 1988.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia School Districts Capital Financing Authority, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia School Districts Capital Financing Authority as at March 31, 1988 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1988 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 24, 1988

EXHIBIT A

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT MARCH 31, 1988

ASSETS

	In Thousands	
	1988	1987
Loans receivable (note 3)	$1,270,588	$1,301,811
Less: Sinking funds (note 5)	444,725	466,815
	825,863	834,996
Accrued interest receivable	47,957	47,307
	$ 873,820	$ 882,303

LIABILITIES

	1988	1987
Term debt (note 4)	$1,499,487	$1,516,937
Less: Sinking funds (note 5)	444,725	466,815
Investments (note 6)	228,899	215,126
	673,624	681,941
	825,863	834,996
Accrued interest payable	47,957	47,307
	$ 873,820	$ 882,303

The eight accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

Frank A. Rhodes, Secretary

EXHIBIT B

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1988

	In Thousands	
	1988	1987
Funds generated from		
Interest on loans receivable	$139,349	$140,051
Interest on investments	16,370	15,608
Debentures issued	59,060	42,707
Matured investments	76,395	72,596
Assets transferred from sinking funds (note 6)	82,229	34,306
Write-up of investments to par value (note 6)	7,379	2,849
	$380,782	$308,117
Funds applied to		
Interest on term debt	$155,719	$155,659
Loans issued	59,060	42,707
Repayment of term debt	76,395	72,596
Loans receivable discharged (note 6)	89,608	37,155
	$380,782	$308,117

EXHIBIT C

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1988

	In Thousands	
	1988	1987
Increase		
Instalments	$ 33,574	$ 34,046
Investment income	40,536	44,387
	74,110	78,433
Decrease		
Funds management fees (note 5)	180	263
Transfer of excess assets of certified sinking funds to the School Districts (note 6)	12,190	4,272
Assets transferred to the Authority - at cost (note 6)	82,229	34,306
Accrued interest on assets transferred to the Authority	1,601	648
	96,200	39,489
Net increase (decrease) in Sinking Funds	(22,090)	38,944
Sinking Funds, Beginning of Year	466,815	427,871
Sinking Funds, End of Year	$444,725	$466,815

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. The Authority

The Authority was established by the School District Capital Finance Act, R.S.B.C. 1979, Chapter 376, as amended. Section 2 of the Act states that "the purpose of the Authority is to lend money to boards of school trustees of the school districts created under the School Act to finance their capital expenditures".

The loans made by the Authority to School Districts are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself, except as described in Note 7.

2. Significant accounting policies

a) Sinking fund investments

i) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value. Income attributed to the units represents the Authority's share of interest earned by the Portfolio and is realizable by the Authority upon the sale of units.

ii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

b) Foreign currency translation

Assets and liabilities denominated in foreign currency have been translated to Canadian dollars at the rate prevailing at the balance sheet date.

Unrealized gains and losses arising on foreign currency translation are not deferred and amortized as they are fully offsetting and have no effect on the net financial position of the Authority.

c) Certification of sinking funds

Investments purchased with the assets from certified sinking funds (see note 6) are recorded at par value. They are shown as a reduction of debt, as the specific purpose of these investments is essentially the same as that of a sinking fund.

3. Loans receivable

Certain loans receivable have early redemption provisions similar to those of the related debentures issued by the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

4. Term debt

Held by:	In Thousands 1988	In Thousands 1987
Canada Pension Plan Investment Fund 6.40% to 17.51% debentures, due 1988 through 2008	$1,346,664	$1,287,604
Province of British Columbia 6.79% to 7.45% debentures, due 1989 through 1992	36,500	44,092
Province of British Columbia Pension Funds 6.93% to 12.75% debentures, due 1990 through 1993	63,899	67,454
Province of British Columbia Boards, Agencies and Commissions 6.79% to 11.00% debentures, due 1990 through 1996	30,700	35,602
General Public 7.91% to 16.875% debentures, due 1990 through 1993	21,724	82,185
	$1,499,487	$1,516,937

Term debt includes U.S. $9,500,000 (1987: U.S. $47,685,000).

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures maturing in the next five fiscal years are as follows:

1989	$24,418,000
1990	50,819,000
1991	60,855,000
1992	51,723,950
1993	77,007,000

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

4. Term debt (continued)

Repayment of these debentures will be fully funded by investments or sinking fund assets.

Sinking fund instalments due in the next five fiscal years are as follows:

1989	$34,411,114
1990	34,411,114
1991	34,411,114
1992	32,533,931
1993	31,784,495

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the debt of the Authority.

5. Sinking funds

	In Thousands	
	1988	1987
Cash and short-term investments	$ 3,093	$ 5,372
Units in Province of British Columbia Pooled Investment Portfolios (Market value $117,052,461 1987: $157,450,011)	117,053	157,237
Long-term investments (Market value $320,979,051 1987: $314,914,442)	321,684	297,259
Accrued interest	7,596	7,014
	449,426	466,882
Less: Excess assets of certified sinking funds payable to School Districts	4,656	
Funds management fees payable	45	67
	4,701	67
	$444,725	$466,815

Long-term investments include $26,000,000 (1987: $27,251,000) par value of debentures issued by the Authority.

Sinking fund instalments received from the School Districts, together with the investment income earned thereon, are set aside in respect of their debt to the Authority, in sinking funds maintained by the Trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of School Districts' debt and in turn, for the retirement of the debt of the Authority at maturity.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

5. Sinking funds (continued)

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

6. Investments

	Par Value In Thousands	
	1988	1987
Province of British Columbia Notes 6.79% to 8.33%, due 1989 through 1993	$194,481	$104,873
British Columbia Hydro and Power Authority Notes 6.40% to 7.45%, due 1988 and 1989	34,418	94,253
British Columbia Buildings Corporation Notes 6.75% to 6.875%, matured 1987		16,000
	$228,899	$215,126

Investments include U.S. $ Nil (1987: $38,185,000).

Certain investments have early redemption provisions similar to those of the related debentures issued by the Authority.

Under Section 8.1 of the School District Capital Finance Act, where a security of a School Board is held by the Authority, and the Minister of Finance and Corporate Relations certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the security, the Board who issued the security shall transfer the assets in the sinking fund to the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

6. Investments (continued)

Upon transfer of the assets, the debt of the Board is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the security, the Authority shall pay the excess to the School Board.

During the year ended March 31, 1988, loans receivable totalling $89,608,000 (1987: $37,155,000) were discharged. Investments with a cost of $82,228,836 (1987: $34,305,880) and a par value of $89,608,000 (1987: $37,155,000) were purchased with the assets from certified sinking funds. These investments have identical interest rates and maturity dates to the loans receivable they replaced. They will be held until maturity and will be used to finance interest payments and capital repayment of the Authority's corresponding debt.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on the notes issued by British Columbia Hydro and Power Authority and British Columbia Buildings Corporation.

7. Provision for recovery of exchange loss

In the fiscal year ended March 31, 1982, the Authority issued $9,500,000 in debentures denominated in United States dollars, and lent the proceeds to School Districts in Canadian dollars.

As at March 31, 1988 the debt payable expressed in Canadian dollars exceeds the corresponding loan receivable by $621,190 (1987: $1,295,690). Under the terms of the School District Capital Finance Act Section 3(1), all expenses incurred by the Authority are recoverable from the School Districts. Accordingly, provision has been made for the recovery of the exchange loss from the School Districts. This provision is included in loans receivable.

8. Comparative Figures

Certain 1987 comparative figures have been reclassified to conform to the presentation adopted in 1988.

Thorne Ernst & Whinney
Chartered Accountants

Third Floor, Royal Bank Building
707 Fort Street
Victoria, British Columbia, Canada
V8W 3G3

(604) 382-8251

AUDITORS' REPORT

To the Shareholder of
British Columbia Steamship Company (1975) Ltd.

We have examined the consolidated balance sheet of British Columbia Steamship Company (1975) Ltd. as at December 31, 1987 and the consolidated statements of income, deficit, contributed surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles set out in the Summary of Significant Accounting Policies applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

January 22, 1988

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED BALANCE SHEET

	December 31	
ASSETS	1987	1986
CURRENT ASSETS		
Cash	$ 111,098	$ 125,866
Accounts receivable	112,337	54,282
Inventories	240,977	90,374
Prepaid expenses	84,207	56,989
	548,619	327,511
PROPERTY, PLANT AND EQUIPMENT (note 1)		
Vessels, equipment and leasehold improvements	22,697,225	8,537,014
Accumulated depreciation	5,908,776	4,460,066
	16,788,449	4,076,948
	$17,337,068	$ 4,404,459

LIABILITIES, CAPITAL STOCK, CONTRIBUTED SURPLUS AND DEFICIT	1987	1986
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 894,085	$ 305,675
Vessel lease payable (note 5)	-	1,935,910
Promissory notes and accrued interest payable (note 2)	7,193,566	6,012,675
Total liabilities	8,087,651	8,254,260
CAPITAL STOCK, CONTRIBUTED SURPLUS AND DEFICIT		
Capital stock		
5 Common shares (note 3)	5	5
Contributed surplus	17,593,546	5,684,094
Deficit (note 4)	(8,344,134)	(9,533,900)
	9,249,417	(3,849,801)
	$17,337,068	$ 4,404,459

Commitments (note 6)
Subsequent event (note 7)

APPROVED BY THE BOARD:

Director

Director

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF INCOME

	Year ended December 31	
	1987	1986
Revenue		
Passengers	$ 4,919,556	$ 4,148,486
On-board services (Schedule)	4,406,078	2,895,873
Vehicles	1,350,683	600,626
Other	180,826	106,276
	10,857,143	7,751,261
Operating expenses		
On-board services (Schedule)		
Cost of sales	1,061,583	869,517
Operating expenses	1,683,741	1,063,737
	2,745,324	1,933,254
Ship operating expenses		
Deck	896,963	533,116
Engine room	1,146,309	702,998
Ship general	895,708	685,601
Fuel	1,235,748	1,091,306
Refit	901,391	900,300
Seattle terminal	678,383	805,240
Victoria terminals	522,657	380,853
	9,022,483	7,032,668
Income before non-operating expenses	1,834,660	718,593
Non-operating expenses		
Administration	704,754	613,576
Selling	1,136,153	548,890
Commissions	116,313	77,897
Interest	465,423	497,351
Depreciation, net of amortization of contributed surplus	158,161	126,175
	2,580,804	1,863,889
LOSS FOR THE YEAR	$ 746,144	$ 1,145,296

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF DEFICIT

	Year ended December 31 1987	1986
Deficit at beginning of year (note 4)	$ 9,533,900	$ 8,388,604
Grant from the shareholder, the Province of British Columbia (note 5)	(1,935,910)	-
Loss for the year	746,144	1,145,296
DEFICIT AT END OF YEAR	$ 8,344,134	$ 9,533,900

CONSOLIDATED STATEMENT OF CONTRIBUTED SURPLUS

	Year ended December 31 1987	1986
Contributed surplus at beginning of year	$ 5,684,094	$ 6,053,467
Grant from the shareholder, the Province of British Columbia (note 5)	13,200,000	-
Amortization	(1,290,548)	(369,373)
CONTRIBUTED SURPLUS AT END OF YEAR	$17,593,546	$ 5,684,094

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended December 31	
	1987	1986
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Loss for the year	$ (746,144)	$(1,145,296)
Depreciation, which does not involve cash	158,161	126,175
Grant funded expenses	(14,090)	-
Changes in non-cash operating working capital		
Accounts receivable	(58,054)	18,280
Inventories	(150,603)	11,278
Prepaid expenses	(27,218)	664
Accounts payable and accrued liabilities	588,410	61,842
Vessel lease payable	(1,935,910)	-
	(2,185,448)	(927,057)
FINANCING		
Increase in promissory notes and accrued interest payable	1,180,891	1,066,422
INVESTMENTS		
Purchase of property, plant and equipment	(14,160,211)	(127,370)
GRANTS		
Grant from the shareholder, the Province of British Columbia	15,150,000	-
INCREASE (DECREASE) IN CASH POSITION	(14,768)	11,995
Cash position at beginning of year	125,866	113,871
CASH POSITION AT END OF YEAR	$ 111,098	$ 125,866

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1987

GENERAL

The company is incorporated under the Canada Business Corporations Act and its principal business activity is the provision of passenger and car ferry service between Seattle, Washington, and Victoria, British Columbia. During 1987, the operating season started on May 9 (1986 - May 3) and finished on October 4 (1986 - October 12).

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

These financial statements are prepared in accordance with generally accepted accounting principles except that contributed surplus recorded on the receipt of grants from the shareholder, the Province of British Columbia, used to fund asset acquisitions are being amortized to earnings at the same rate as the related assets are being depreciated.

Principles of consolidation

The consolidated financial statements include the accounts of the company and its wholly-owned subsidiary, British Columbia Steamship Company Inc.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation. The cost of 1981 major refurbishing of the vessel, Princess Marguerite, was capitalized and is being depreciated on the straight-line basis over fifteen years. The original cost of the vessel had previously been depreciated to its 1979 scrap value. The original cost and the 1987 major refurbishing of the vessel, Vancouver Island Princess, was capitalized and is being depreciated on the straight-line basis over fifteen years. The leasehold improvements are depreciated on the straight-line basis over terms which range from four to ten years. Other property, plant and equipment are depreciated on the diminishing balance method at the annual rates indicated in note 1.

Refit

The company carries out an annual refit of the vessels in the off-season. These annual refit costs are an expense in the year incurred.

Translation of foreign currency

(i) Monetary assets and liabilities are translated into Canadian dollars at rates of exchange in effect at the year-end.

(ii) Property, plant and equipment are translated into Canadian dollars at average rates of exchange prevailing in the year in which assets were acquired.

(iii) Revenues and expenses are translated into Canadian dollars at the average rate of exchange for the year with the exception of depreciation, which reflects historic rates used for the related assets.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

1. PROPERTY, PLANT AND EQUIPMENT

		1987			1986
	Rate	Cost	Accumulated depreciation	Net	Net
Vessels					
Princess Marguerite		$ 6,977,196	$3,542,522	$ 3,434,674	$3,788,962
Vancouver Island Princess		11,919,094	794,606	11,124,488	-
Automotive equipment	30%	28,749	22,514	6,235	1,753
Furniture and fixtures on shore	20%	28,569	20,357	8,212	5,229
Radio equipment	25%	53,331	44,957	8,374	8,600
Vessel equipment	20%	790,030	545,944	244,086	158,137
Tools	100%	7,535	7,535	-	-
Cutlery, china and linen	100%	44,783	44,783	-	-
Leasehold improvements					
Victoria - Belleville		119,096	106,742	12,354	1,215
- Ogden Point		1,701,083	170,108	1,530,975	-
Seattle		1,027,759	608,708	419,051	-
Construction in progress		-	-		113,052
		$22,697,225	$5,908,776	$16,788,449	$4,076,948

The vessels are shown as assets of the company even though title rests with Her Majesty the Queen in Right of the Province of British Columbia. Operation of the company is dependent on government policy relating to availability of the vessels and funding of operations. A change in government policy affecting the services provided by the company would have a material impact on these financial statements, the effect of which is not determinable at this time.

2. PROMISSORY NOTES AND ACCRUED INTEREST PAYABLE

	1987	1986
Promissory notes	$ 7,102,607	$ 5,972,508
Accrued interest	90,959	40,167
	$ 7,193,566	$ 6,012,675

The promissory notes are payable to the shareholder, the Province of British Columbia, with interest at various rates ranging from 8.01% to 8.75%.

3. CAPITAL STOCK

The company is limited by its articles to issuing a maximum of 55,000 common shares.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

4. DEFICIT

In 1986 the company changed its method of accounting for the portion of contributed surplus used to fund asset acquisitions. Whereas this amount was formerly unamortized, it is now being amortized to earnings as depreciation is recorded on the related assets. This change was applied retroactively and decreased the amounts previously reported for contributed surplus and deficit by $1,846,863.

5. GRANT

During the year the company received a grant from the shareholder, the Province of British Columbia, in the amount of $15,150,000 applied as follows:

Acquisition of the Vancouver Island Princess and terminal modifications		
Capital costs	$13,200,000	
Expenses	14,090	
		13,214,090
Retirement of amount payable for vessel lease costs expensed in a prior year		1,935,910
		$15,150,000

6. COMMITMENTS

The company rents the terminal facilities in Seattle under a long-term lease which expires in 1992, with an option to renew for an additional five years. The annual rental until 1992 is $124,700 U.S. funds. The rental expense under this lease in the current period is $165,164 Canadian funds.

The company rents the Belleville terminal facilities in Victoria under long-term leases which expire in 1991 and 1994, the annual rental for which is $24,560.

The company has constructed and operates a terminal at Ogden Point in Victoria and management is currently negotiating final terms and conditions of a lease agreement. Based on management estimates an amount for the current year's rent has been provided for in these consolidated financial statements.

7. SUBSEQUENT EVENT

As part of its program of government restructuring, the Province of British Columbia announced in February 1988 that it intends to seek private sector participation in the operations of the company and has invited interested parties to submit expressions of their interest.

The possible effects on the future operations of the company are not determinable at this time.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

SCHEDULE OF ON-BOARD SERVICES

	Year ended December 31 1987	1986
Catering services		
Revenue	$ 1,559,640	$ 1,327,866
Cost of sales	401,759	328,004
Operating expenses	869,263	651,818
Income	288,618	348,044
Lounges		
Revenue	593,685	442,458
Cost of sales	71,909	51,134
Operating expenses	297,944	203,048
Income	223,832	188,276
Newsstands		
Revenue	478,428	501,935
Cost of sales	256,204	248,065
Operating expenses	70,579	74,369
Income	151,645	179,501
Duty-free shops		
Revenue	655,650	494,462
Cost of sales	331,711	242,314
Operating expenses	97,281	79,691
Income	226,658	172,457
Dayrooms		
Revenue	97,990	129,152
Operating expenses	49,669	54,811
Income	48,321	74,341
Casinos		
Revenue	1,020,685	-
Operating expenses	299,005	-
Income	721,680	-
TOTAL ON-BOARD SERVICES		
Revenue	4,406,078	2,895,873
Cost of sales	1,061,583	869,517
Operating expenses	1,683,741	1,063,737
Income	$ 1,660,754	$ 962,619

BRITISH COLUMBIA SYSTEMS CORPORATION

Thorne Ernst & Whinney
Chartered Accountants

Third Floor, Royal Bank Building
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Victoria, British Columbia, Canada
V8W 3G3

(604) 382-8251

AUDITORS' REPORT

The Honourable Elwood N. Veitch
Provincial Secretary and
Minister of Government Services
Minister of State for Mainland/Southwest Region
Province of British Columbia

We have examined the balance sheet of British Columbia Systems Corporation as at March 31, 1988 and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

May 26, 1988

Member of Ernst & Whinney International

BRITISH COLUMBIA SYSTEMS CORPORATION

BALANCE SHEET
(expressed in thousands)

ASSETS	March 31 1988	March 31 1987
CURRENT ASSETS		
Cash	$ 456	$ 234
Accounts receivable	5,245	3,694
Prepaid expenses	482	311
	6,183	4,239
FIXED ASSETS (note 1)		
Land	6,917	6,917
Building	31,659	31,377
Computer and ancillary equipment	37,726	32,270
Furniture and fixtures	1,938	1,868
Leasehold improvements	174	170
	78,414	72,602
Accumulated depreciation and amortization	23,102	13,229
	55,312	59,373
OTHER ASSETS		
Deferred bond discount and issue costs	151	196
	$ 61,646	$ 63,808

APPROVED BY THE BOARD:

Director

Director

LIABILITIES AND RETAINED EARNINGS	March 31 1988	 1987
CURRENT LIABILITIES		
Notes payable, Province of British Columbia (note 3)	$ 8,989	$ 4,472
Accounts payable and accrued liabilities	6,558	5,984
Deferred revenue	553	215
Current portion of long-term debt (note 4)		
Lease capitalization	451	535
Other	929	929
Contractual liability for computer and ancillary equipment (note 5)	547	9,908
	18,027	22,043
LONG-TERM DEBT (note 4)		
Lease capitalization	218	1,338
Other	36,593	37,850
	36,811	39,188
RETAINED EARNINGS (note 10)	6,808	2,577
	$ 61,646	$ 63,808

Commitments (note 11)
Contingencies (note 13)

BRITISH COLUMBIA SYSTEMS CORPORATION

STATEMENT OF INCOME AND RETAINED EARNINGS
(expressed in thousands)

	Year ended March 31	
	1988	1987
Revenue		
Processing (note 6)	$ 28,284	$ 32,678
Network	8,119	6,753
Labour	3,228	2,534
Services purchased for clients, net	2,238	2,135
Interest and other	1,485	1,996
	43,354	46,096
Expenses		
Employee (note 7)	10,781	8,573
Facilities management fees (note 8)	3,781	5,561
Administrative and general	3,949	3,428
Depreciation and amortization	10,235	9,014
Equipment rental and maintenance	7,468	8,271
Interest on debt (note 4)	6,709	8,536
Total expenses before contribution	42,923	43,383
Contribution from Province of British Columbia (note 9)	(3,800)	-
Net expenses	39,123	43,383
NET INCOME (note 10)	4,231	2,713
Retained earnings (deficit) at beginning of year	2,577	(136)
RETAINED EARNINGS AT END OF YEAR	$ 6,808	$ 2,577

BRITISH COLUMBIA SYSTEMS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION
(expressed in thousands)

	Year ended March 31 1988	Year ended March 31 1987
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Net income	$ 4,231	$ 2,713
Items not involving cash		
Depreciation and amortization	10,462	9,340
Deferred foreign exchange translation loss	-	628
Deferred bond discount and issue costs	45	(196)
Gain on disposal of fixed assets	(193)	(302)
Change in non-cash operating working capital	(810)	5,822
	13,735	18,005
FINANCING		
Long-term debt reductions	(2,461)	(31,470)
Additions to long-term debt	-	16,000
Short-term borrowings, net of repayments	4,517	2,472
	2,056	(12,998)
INVESTMENTS		
Additions to fixed assets	(7,028)	(23,511)
Proceeds from disposal of fixed assets	820	6,894
Change in contractual liability for computer and ancillary equipment	(9,361)	9,810
	(15,569)	(6,807)
INCREASE (DECREASE) IN CASH POSITION	222	(1,800)
Cash at beginning of year	234	2,034
CASH AT END OF YEAR	$ 456	$ 234

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1988

GENERAL

British Columbia Systems Corporation is incorporated as a Crown Corporation of the Province of British Columbia under the System Act R.S.B.C. 1979, whose mandate is to advance the effective and efficient use of information systems in the British Columbia public sector. As a service organization within government, British Columbia Systems Corporation provides shared computer processing, data and voice communication and selected professional services on a competitive basis. In 1987/88, the Corporation received 90% of its revenues from Provincial Government Ministries, with the balance from other government entities.

On October 23, 1987, the Government of British Columbia announced plans to offer all or part of the Corporation for sale to the private sector. Also, during the year, the Corporation has assumed the responsibility for the coordination and management of telecommunications services for the Provincial Government.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Statement presentation

As prescribed by Section 9(6) of the System Act, the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles.

Accrual accounting

The accrual method of accounting is used in the preparation of these financial statements. Accordingly, revenues are recorded in the period they are earned and expenditures are recorded in the period they are incurred.

Fixed assets

The Corporation leases some of its computer equipment. Certain of these leases, however, transfer the benefits and risks incident to ownership to the Corporation. In such cases, as more fully described in notes 1 and 4, the leases have been capitalized.

The cost of fixed assets is depreciated and amortized over their estimated useful lives as follows:

Building	Over forty years on a straight-line basis
Building equipment	Over twenty years on a straight-line basis
Computer mainframes	Over terms up to four years on an annuity basis
Other computer and ancillary equipment	Over terms up to three years on a straight-line basis
Furniture and fixtures	Over ten years on a straight-line basis
Leasehold improvements	Over terms of leases on a straight-line basis

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue recognition

Revenue from resource billing is recognized as the services are performed. Revenue from fixed price contracts is recognized over the terms of the respective contracts.

Income taxes

The Corporation is exempt from Federal and Provincial income taxes.

Sinking funds

Payments made to sinking funds with respect to retirement provisions of the sinking fund bonds and debentures are netted against long-term debt until such time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

Amortization of other assets

Discount and issue costs relating to the Province of British Columbia bond Series BCSC-M are deferred and amortized on a straight-line basis over the term of the bond.

1. FIXED ASSETS

(a) During the year, the Corporation acquired fixed assets totalling $7,028,000 (computer and ancillary equipment - $6,668,000). The Corporation also disposed of fixed assets with a gross book value of $1,217,000 (computer and ancillary equipment - $1,212,000).

(b) Included in fixed assets is computer equipment arising from the capitalization of certain leases at a cost of $1,254,000 (1986/87 - $2,469,000). The related accumulated depreciation amounts to $778,000 (1986/87 - $868,000).

2. BORROWING AUTHORITY

Pursuant to Section 8(6) of the System Act, the Corporation may be advanced or borrow up to $65,000,000. In computing that amount, the aggregate net rentals payable by the Corporation under leases of personal property for a term exceeding one year shall be excluded.

3. NOTES PAYABLE, PROVINCE OF BRITISH COLUMBIA

These consist of short-term notes bearing interest at rates ranging from 8.40% to 8.73% and maturing at various dates to July 28, 1988.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT

(a) Lease capitalization

The minimum annual contractual obligations with respect to capitalized leases are as follows:

1988/89	$ 514,000
1989/90	231,000
	745,000
Less imputed interest at an average annual rate of 14.4%	76,000
Capitalized lease obligations	669,000
Less current portion	451,000
Long-term portion	$ 218,000

(b) Other

	Interest rate	Maturity date	Amount
Canada Pension Plan debentures			
Series 1	15.69%	June 2001	$14,007,000
Series 2	16.10%	March 2002	12,500,000
Province of British Columbia bond			
Series BCSC-M	9.00%	August 1991	16,000,000
			42,507,000
Less sinking funds on deposit with the Minister of Finance for British Columbia (1986/87 - $3,728,000)			4,985,000
			37,522,000
Less current portion			929,000
Long-term portion			$36,593,000

Mandatory sinking fund requirements in respect of the above debt for each of the next five years and thereafter are as follows:

	CPP S-1 & 2	Bond BCSC-M	Total
1988/89	$ 579,000	$ 350,000	$ 929,000
1989/90	579,000	350,000	929,000
1990/91	579,000	350,000	929,000
1991/92	579,000	14,582,000	15,161,000
1992/93	579,000	-	579,000
Thereafter	18,995,000	-	18,995,000
	$21,890,000	$15,632,000	$37,522,000

The Province of British Columbia has guaranteed the payment of principal and interest on all long-term debt, with the exception of capitalized leases as in (a) above, issued by the Corporation.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT (Continued)

   (c) Interest expense

   Interest expense on long-term debt for fiscal 1987/88 was $5.8 million (1986/87 - $8.4 million).

5. CONTRACTUAL LIABILITY FOR COMPUTER EQUIPMENT

The contractual liability incurred at March 31, 1987 for the acquisition of computer and ancillary equipment was financed through short-term borrowings in fiscal 1987/88 as described in note 3.

6. PROCESSING

Machine processing revenue was reduced by $4.4 million or 13% from the previous year, mainly due to a 30% mainframe rate reduction implemented in the current fiscal year. The impact of this rate decrease has been substantially offset by the increased volume in machine processing.

7. EARLY RETIREMENT PLAN

During the year, the Government of British Columbia announced an Early Retirement Incentive Plan for employees eligible to retire prior to April 1, 1988. The Board of Directors of the Corporation approved a plan parallel to that offered by the Government. The cost of the plan ($535,000) has been provided for in these financial statements.

8. FACILITIES MANAGEMENT CONTRACT

On October 1, 1987, the Corporation agreed to a one-year extension of the Facilities Management Contract. Negotiations on a further extension of the contract term after September 30, 1988 are currently in process.

9. CONTRIBUTION FROM THE PROVINCE OF BRITISH COLUMBIA

In 1987/88, the Province of British Columbia agreed to provide assistance of $3.8 million per annum toward the costs of the building incurred by the Corporation. This assistance will terminate March 31, 2002.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

10. NET INCOME

Pursuant to Section 8(5) of the System Act, the Lieutenant-Governor in Council may, each fiscal year, on the recommendation of the Minister of Finance, direct the transfer to the Government of all or part of the net income for the current year or for previous years to the extent not previously so transferred.

11. LEASE COMMITMENTS

The Corporation leases some of its premises and computer equipment for periods of up to five years.

The minimum annual contractual obligations of non-cancellable leases are as follows (excluding amounts relating to capitalized leases):

1988/89	$274,000
1989/90	194,000
1990/91	160,000
1991/92	33,000

12. PENSION AND SUPERANNUATION PLANS

Until the Corporation establishes a pension or superannuation plan, the Public Service Superannuation Act applies to the Corporation and its officers and employees. The Corporation is obliged to contribute to the Public Service Superannuation Fund.

13. CONTINGENCIES

(a) At March 31, 1988, there are claims and potential claims against the Corporation in respect of management remuneration matters pertaining to prior years. The Corporation is unable to determine the extent of the liability, if any, which may result from these claims and potential claims.

(b) The Corporation is obligated under the Facilities Management Contract (note 8) to cover certain employee termination costs should the contract not be renewed. The Corporation is unable to determine the extent of the liability, if any, which may result from this obligation.

No liability has been reflected in these financial statements in respect of these contingent matters. Should a liability arise in the future, the expense will be charged to income in the period in which the settlement occurs.

14. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the method of presentation adopted in the current fiscal year.

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Chartered Accountants

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AUDITORS' REPORT

To the Members of the Board of Directors of
British Columbia Transit

We have examined the balance sheet of British Columbia Transit as at March 31, 1988 and the statements of revenue and expenditures and accumulated net revenue, contributed surplus, changes in financial position and changes in regional transit funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Transit as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

May 27, 1988

BRITISH COLUMBIA TRANSIT

BALANCE SHEET

	March 31 1988	1987
	($000)	($000)
ASSETS		
CURRENT ASSETS		
Accounts receivable		
Province of British Columbia	$ 9,650	$ 9,119
Municipalities	22,336	20,132
Sundry	7,126	7,920
Mortgage receivable	700	2,381
Parts inventory	9,494	10,549
Prepaid expenditures	3,938	3,149
	53,244	53,250
10% MORTGAGE RECEIVABLE	-	700
LONG-TERM DEBT SINKING FUND	32,189	20,645
FIXED ASSETS		
Land, buildings and equipment (note 3)	239,762	236,396
SkyTrain (notes 4 and 9)	981,488	999,352
Capital projects in progress (note 5)	123,262	54,140
	1,344,512	1,289,888
	$1,429,945	$1,364,483
REGIONAL TRANSIT FUNDS		
Cash and term deposits	$ 19,156	$ 26,332
Accounts receivable and accrued interest	4,720	2,247
	$ 23,876	$ 28,579

APPROVED BY THE BOARD:

--------------------Director

--------------------Director

	March 31	
	1988	1987
	($000)	($000)
LIABILITIES, EQUITY AND FUND BALANCES		
CURRENT LIABILITIES		
Cheques issued in excess of funds on deposit	$ 807	$ 4,680
Accounts payable and accrued liabilities	71,597	58,397
Payable to contractors	2,823	2,559
Notes payable (note 6)	114,925	378,028
Current portion of long-term debt	16,419	9,259
Current obligations under capital leases	5,651	5,666
	212,222	458,589
LONG-TERM DEBT (note 7)	784,679	514,095
OBLIGATIONS UNDER CAPITAL LEASES (note 8)	221,105	177,095
EQUITY		
Contributed Surplus	209,387	212,444
Accumulated net revenue	2,552	2,260
	211,939	214,704
	$1,429,945	$1,364,483
CONTINGENT LIABILITIES (note 9)		
Payable to British Columbia Transit	$ 20,312	$ 18,443
Fund Balances	3,564	10,136
	$ 23,876	$ 28,579

BRITISH COLUMBIA TRANSIT

STATEMENT OF REVENUE AND EXPENDITURES AND ACCUMULATED NET REVENUE

	Year ended March 31 1988	1987
	($000)	($000)
Revenue		
Operations	$ 105,596	$ 121,308
Interest	2,284	1,575
	107,880	122,883
Expenditures		
Operations and maintenance	185,687	188,821
Administration	25,292	26,934
Interest on long-term debt	80,615	55,666
Interest on obligations under capital leases	20,929	18,772
Other interest	9,822	34,407
Depreciation and amortization	24,829	22,634
Property leases and taxes	5,553	5,116
	352,727	352,350
	(244,847)	(229,467)
Recoveries		
Contributions from the Province of British Columbia	117,531	119,530
Contributions from municipalities	82,578	63,891
Provincial grant - debt servicing assistance	41,690	43,958
Amortization of contributed surplus to offset depreciation charged on contributed assets	3,048	2,088
	244,847	229,467
NET REVENUE FROM TRANSIT OPERATIONS	-	-
Other		
Realization of contributed surplus on disposal of contributed assets	1,955	2,433
Loss on disposal of fixed assets	(1,513)	(2,195)
Miscellaneous	(150)	(161)
	292	77
NET REVENUE	292	77
Accumulated net revenue at beginning of year	2,260	2,183
ACCUMULATED NET REVENUE AT END OF YEAR	$ 2,552	$ 2,260

BRITISH COLUMBIA TRANSIT

STATEMENT OF CONTRIBUTED SURPLUS

	Year ended March 31 1988	 1987
	($000)	($000)
APPRAISAL INCREASE CREDITS		
Balance at beginning of year	$196,724	$209,494
Reappraisal of revenue vehicles	1,950	
Amount transferred to statement of revenue and expenditures and accumulated net revenue to offset depreciation charged on contributed assets	(3,048)	(2,088)
Reduction on disposition of contributed assets	(5,299)	(10,682)
	190,327	196,724
OTHER CONTRIBUTED SURPLUS		
Balance at beginning of year	15,720	2,285
Increase on disposition of contributed assets	3,340	13,435
	19,060	15,720
BALANCE AT END OF YEAR	$209,387	$212,444

BRITISH COLUMBIA TRANSIT

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31 1988	1987
	($000)	($000)
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Net revenue	$ 292	$ 77
Items not involving cash		
Depreciation and amortization	24,829	22,634
Amortization of bond discount	686	634
Amortization of contributed surplus to offset depreciation charged on contributed assets	(3,048)	(2,088)
Realization of contributed surplus on disposal of contributed assets	(1,955)	(2,433)
Loss on disposal of fixed assets	1,513	2,195
	22,317	21,019
Changes in non-cash operating working capital		
Accounts receivable	(1,941)	(15,247)
Parts inventory	1,055	(820)
Prepaid expenditures	(789)	(492)
Accounts payable and accrued liabilities	13,464	(33,205)
Deferred revenue	-	(1,253)
	34,106	(29,998)
FINANCING		
Proceeds on capital leases of vehicles and equipment	48,916	-
Principal repayments on obligations under capital leases	(4,921)	(5,626)
Increase (decrease) in		
Notes payable	(263,103)	(15,775)
Long-term debt	277,058	91,097
Long-term debt sinking fund	(11,544)	(8,684)
Decrease (increase) in mortgage receivable	2,381	(2,381)
	48,787	58,631
INVESTMENTS		
Proceeds from sale of fixed assets	3,648	13,697
Additions to		
Land, buildings and equipment	(13,546)	(9,133)
Capital projects in progress	(69,122)	(36,138)
	(79,020)	(31,574)
INCREASE (DECREASE) IN CASH DEFICIENCY	(3,873)	2,941
Cash deficiency at beginning of year	4,680	1,739
CASH DEFICIENCY AT END OF YEAR	$ 807	$ 4,680

BRITISH COLUMBIA TRANSIT

STATEMENT OF CHANGES IN REGIONAL TRANSIT FUNDS

	Vancouver	Victoria	Total Year ended March 31 1988	1987
	($000)	($000)	($000)	($000)
FUND BALANCE AT BEGINNING OF YEAR	$ 7,830	$ 2,306	$ 10,136	$ 6,613
Revenue				
Gas tax	36,386	-	36,386	14,651
Non-residential property tax	19,994	-	19,994	28,759
Power levy	9,238	3,836	13,074	18,099
Interest earned	1,979	259	2,238	2,116
	67,597	4,095	71,692	63,625
	75,427	6,401	81,828	70,238
Contribution to shareable deficit	(75,023)	(3,241)	(78,264)	(60,102)
FUND BALANCE AT END OF YEAR	$ 404	$ 3,160	$ 3,564	$ 10,136

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATMENTS

YEAR ENDED MARCH 31, 1988

1. AUTHORITY

British Columbia Transit ("BC Transit") is established under the British Columbia Transit Act, as amended, to operate the urban transit systems in the Province of British Columbia.

In accordance with the Vancouver and Victoria regional transit commission regulations, BC Transit is responsible for the administration of all funds raised by certain tax levies. The financial position and changes during the year in these funds are set out in the Statement of Changes in Regional Transit Funds.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements are prepared in accordance with accounting principles appropriate for BC Transit. These principles are in conformity with generally accepted accounting principles appropriate for commercial enterprises, with the exceptions identified in notes 2(b) and (e).

(a) Parts inventory
Parts inventory is valued at the lower of cost and replacement value. Cost is determined using the average cost method. Certain parts inventory was acquired from B.C. Hydro in 1980 at a nominal cost. At the time of its acquisition, this inventory was valued at its average cost to B.C. Hydro with the difference being credited to contributed surplus.

(b) Fixed assets
Fixed assets have been recorded as follows:

(i) Fixed assets transferred from the Province of British Columbia in fiscal year 1980, at their appraised value at June 30, 1979.

(ii) Revenue vehicles acquired from B.C. Hydro, at their appraised value at March 1, 1980.

(iii) Seabuses, the South Shore and North Shore Seabus Terminals, acquired from the Province of British Columbia, at appraised value. The Seabuses were originally appraised at July 15, 1980. At August 18, 1987 they were reappraised by Robert Allan Ltd., as a result of which, fixed assets and contributed surplus were both increased by $1,950,000. The other appraisals were carried out at various dates between July 15, 1980 and June 30, 1981.

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(b) Fixed assets (Continued)

(iv) The trolley overhead system acquired from B.C. Hydro on January 1, 1984 at its nominal value of $1.

(v) Land, land improvements, buildings and equipment acquired from B.C. Hydro, at appraised value. These appraisals were carried out at various dates between April 1, 1980 and April 1, 1982.

All appraisals are fair market value appraisals with the exception of the appraisal of other buildings and land improvements, which are appraised at depreciated replacement cost.

(vi) All construction and testing costs related to the SkyTrain have been capitalized. These costs include net interest expenditures as indicated in note 2(c), the costs incurred in testing the service reliability of the Vancouver/New Westminster phase of the SkyTrain system to March 31, 1986 and the remaining estimated net costs relating to this phase of the system.

(vii) All other fixed assets, at cost, including capitalized interest as indicated in note 2(c).

(viii) Depreciation and amortization are provided on the basis which results in a matching of these charges with BC Transit's statutory power to recover the costs of the related assets. Contributed assets are not subject to recovery and are depreciated over their estimated useful lives by the sinking fund method. All assets are depreciated over a period not exceeding their estimated remaining useful lives.

(c) Capitalization of interest
Interest, incurred in connection with capital acquisitions from the date of advance of funds until the assets are placed in service for transit purposes, is capitalized. Interest of $6,467,000 (1987, $3,276,000) was capitalized during the year ended March 31, 1988.

(d) Amortization of bond discounts
Bond discounts are amortized on a straight-line basis over the term of the debt.

(e) Amortization of contributed surplus
Contributed surplus (appraisal increase credits) is being amortized and reflected in net revenue at an amount equal to the depreciation charged on those assets for which BC Transit does not have statutory power to obtain full recovery from operations.

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS (Continued)

3. LAND, BUILDINGS AND EQUIPMENT

	1988			1987
	Carrying value	Accumulated depreciation and amortization	Net	Net
	($000)	($000)	($000)	($000)
Land	$ 48,851	$ -	$ 48,851	$ 51,204
Land improvements	15,235	862	14,373	13,151
Buildings	59,744	3,409	56,335	56,667
Revenue vehicles	46,876	18,717	28,159	37,241
Revenue vehicles under capital leases	91,902	11,436	80,466	68,846
Equipment	12,677	1,099	11,578	9,287
	$275,285	$ 35,523	$ 239,762	$ 236,396

4. SKYTRAIN

	1988	1987
	($000)	($000)
Construction, engineering and administration	$ 656,907	$ 691,300
Vehicles and equipment under capital lease	159,502	125,109
Property and rights-of-way	37,976	37,976
	854,385	854,385
Net interest capitalized	161,575	161,575
	1,015,960	1,015,960
Less accumulated depreciation and amortization	34,472	16,608
	$ 981,488	$ 999,352

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS (Continued)

5. CAPITAL PROJECTS IN PROGRESS

	1988	1987
	($000)	($000)
Surrey extension	$111,720	$ 48,018
Surrey extension (capitalized interest)	10,373	3,906
	122,093	51,924
Other	1,169	2,216
	$123,262	$ 54,140

At March 31, 1988 BC Transit has unutilized approved funding for the Surrey extension of $67,280,000 (excluding interest), of which $25,753,000 has been committed.

6. NOTES PAYABLE

	1988	1987
	($000)	($000)
Commercial paper with the Province of British Columbia, 8.2% weighted average interest rate	$114,925	$378,028

7. LONG-TERM DEBT

	1988	1987
	($000)	($000)
Debentures, 11.03% weighted-average interest rate, due November 25, 1997 to August 10, 2007	$723,438	$395,781
11.125% Bond payable, due December 1, 1998	50,000	50,000
8.75% Bond payable, due January 15, 2006	25,000	25,000
Loan payable, Province of British Columbia	-	49,000
	798,438	519,781
Less unamortized bond discount	11,340	10,427
	787,098	509,354
12.25% Serial debenture, interest payable annually, principal repayments of $1,400,000 payable annually commencing January 31, 1991, with a final payment of $7,000,000 due January 31, 1996	14,000	14,000
	801,098	523,354
Less current portion	16,419	9,259
	$784,679	$514,095

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (continued)

Long-term debt totalling $812,438,000 is guaranteed by the Province of British Columbia.

Effective April 1,1986 the Authority entered into an agreement whereby the Province of British Columbia agreed to make principal and interest payments on $275,000,000 of the long-term debt, representing approximately 50% of the SkyTrain guideway and station construction cost. These payments aggregated $38,927,000 during each of 1988 and 1987.

Sinking fund and serial debenture payments due in each of the next five years are approximately as follows ($000):

1989	$ 16,419
1990	16,419
1991	17,819
1992	17,819
1993	17,819

8. OBLIGATIONS UNDER CAPITAL LEASES

The obligations under capital leases, which mature at various dates from 1991 to 2007, represent the total present value of future minimum lease payments discounted at the interest rates implicit in the leases at the commencement of the lease term. These rates vary with prime and during the year ranged from 6.9% to 12.2%.

Obligations under capital leases totalling approximately $219,972,000 are guaranteed by the Province of British Columbia.

The following is a schedule by year of approximate future minimum lease payments together with the balance of the obligations under capital leases as of March 31, 1988 ($000):

1989	$ 27,354
1990	27,326
1991	27,283
1992	26,983
1993	27,532
1994 - 2007	340,761
	477,239
Less amounts representing interest	250,483
Balance of obligations	$226,756

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS (Continued)

9. CONTINGENT LIABILITIES

British Columbia Transit is disagreeing with the supplier of the SkyTrain system on the interpretation of certain clauses of the purchase agreement. There are also a number of sub-contractor claims which have not yet been settled. In addition, a claim has been made by the City of Vancouver for damages due to the noise of the SkyTrain system. The outcome of the negotiations relating to these matters cannot presently be determined. They will be reflected in the accounts in the period of settlement.

10. COMPARATIVE FIGURES

Certain figures for the prior year have been reclassified to conform with the presentation adopted in the current year.

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Members of the Creston Valley Wildlife Management
Authority, and

To the Minister responsible for Environment
Province of British Columbia:

I have examined the balance sheet of the Creston Valley Wildlife Management Authority Trust Fund as at March 31, 1988 and the statements of fund balance and revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Fund as at March 31, 1988 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Creston Valley Wildlife Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 24, 1988

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

BALANCE SHEET

AS AT MARCH 31, 1988

	1988	1987
ASSETS		
Cash	$ 15,854	$ 11,432
Short-term investments	27,889	81,388
Accrued interest receivable	7,813	6,157
Inventory	14,508	12,059
Prepaid expenses	5,846	4,126
	71,910	115,162
Long-term investments (market value - $274,069; 1987 - $189,856)	264,020	172,209
Fixed assets	1	1
	$335,931	$ 287,372
LIABILITIES		
Deferred revenue	$ 380	$ 2,168
Refundable security deposits	4,810	4,517
Accrued expenses	2,677	4,578
	7,867	11,263
FUND BALANCE	328,064	276,109
	$ 335,931	$ 287,372

The accompanying notes are an integral part of these financial statements.

Approved on behalf of the Management Authority:

D. McDonald - Chairman

A. Martell - Member

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

STATEMENT OF FUND BALANCE

FOR THE YEAR ENDED MARCH 31, 1988

	Operating Fund	Reserve for Facilities, Equipment and Major Works	Fund Balance March 31, 1988	Fund Balance March 31, 1987
Balance at beginning of year	$276,109	$ -	$276,109	$237,896
Excess of revenue over expenditures	51,955	-	51,955	38,213
	328,064	-	328,064	276,109
Transfers to reserve	(247,263)	247,263	-	-
Balance at the end of the year	$ 80,801	$247,263	$328,064	$276,109

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
REVENUE		
Grants		
Province of British Columbia	$100,000	$101,254
Government of Canada	100,000	100,000
Other	8,824	24,488
	208,824	225,742
Interest	31,371	27,756
Operations		
Campground	10,917	11,260
Donations	3,215	11,261
Food services	6,286	-
Permits and sundry	20,490	17,984
Publications and other sales	16,480	18,460
West Meadows	11,500	12,099
Wildlife centre	11,842	2,920
	80,730	73,984
	320,925	327,482
EXPENDITURE		
Administration and general	99,879	97,778
Campground	13,756	15,484
Equipment, machinery, buildings	578	1,439
Food services	12,269	-
Habitat management	19,526	28,738
Office furniture and equipment	12,914	2,556
Public services and information	21,743	33,815
Sales expense	15,572	13,746
Special projects	3,671	24,487
West Meadows	2,771	7,213
Wildlife centre	66,291	64,013
	268,970	289,269
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	$ 51,955	$ 38,213

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. Trust Fund

The Creston Valley Wildlife Management Authority was established by the Creston Valley Wildlife Act. The Trust Fund is established by Section 20 of the Act and includes all funds of the Management Authority, except money appropriated by the Legislature otherwise than by way of grants to the Trust Fund. All money of the Trust Fund is to be applied for wildlife conservation, management and development in the Creston Valley wildlife management area. Continued operation of the Management Authority is dependent on federal and provincial grants.

2. Significant Accounting Policies

Significant accounting policies followed in the preparation of these financial statements are:

a) Inventory is valued at the lower of cost and net realizable value.

b) Long-term investments are recorded at cost with the discount amortized on a straight-line basis over the terms of the investments.

c) Fixed assets are expensed in the year of acquisition.

d) Donations are recorded on a cash basis.

3. Services Provided At No Cost

Certain biological and support services are provided to the Authority by provincial and federal member agencies of the Authority at no cost.

4. Contingent Liability

A claim has been lodged with the Authority which may give rise to a future liability. Because the outcome of the claim is uncertain, no amount has been recorded in these financial statements. Should a liability arise with respect to this claim, it would be reflected in the accounts in the period of settlement.

5. Comparative Figures

Certain 1987 figures have been reclassified to conform with the presentation adopted in the current year. These reclassifications have had no effect on the operating results as previously reported.

DISCOVERY FOUNDATION

Thorne Ernst & Whinney
Chartered Accountants

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AUDITORS' REPORT

To the Trustees of
Discovery Foundation

We have examined the consolidated balance sheet of Discovery Foundation as at March 31, 1988 and the consolidated statements of operations, contributed equity and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Foundation as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting disclosed in the Summary of Significant Accounting Policies applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

June 1, 1988

DISCOVERY FOUNDATION

CONSOLIDATED BALANCE SHEET

	March 31	
	1988	1987
ASSETS		
CURRENT ASSETS		
Cash and term deposits	$ 320,025	$ 401,473
Short-term investments	1,442,950	-
Accounts receivable	371,401	451,426
Receivable from the Province of British Columbia	-	825,633
Prepaid expenses	39,496	41,493
	2,173,872	1,720,025
VENTURE INVESTMENTS (note 1)	8,054,590	8,402,167
FUNDS APPROPRIATED FOR PACIFIC AQUACULTURE CENTRE	-	89,096
INVESTMENT IN RESEARCH PARKS (note 2)		
Willingdon	5,546,566	6,046,701
Simon Fraser University	2,915,346	2,908,723
The University of British Columbia	238,627	180,921
	8,700,539	9,136,345
Less accumulated depreciation	69,770	50,832
	8,630,769	9,085,513
FIXED ASSETS (note 3)	181,227	221,417
DEFERRED CHARGES	-	188,637
	$19,040,458	$19,706,855

APPROVED BY THE BOARD OF TRUSTEES:

________________ Trustee

________________ Trustee

	March 31 1988	 1987
LIABILITIES AND CONTRIBUTED EQUITY		
CURRENT LIABILITIES		
Bank indebtedness (note 4)	$ 394,044	-
Accounts payable and accrued liabilities	480,207	$ 626,302
Rent received in advance	190,085	207,612
Current portion of the Province of British Columbia loan (note 5)	100,000	-
	1,164,336	833,914
THE PROVINCE OF BRITISH COLUMBIA LOAN (note 5)	6,961,708	6,100,932
PACIFIC AQUACULTURE CENTRE DEVELOPMENT LOAN FUND	-	89,096
CONTRIBUTED EQUITY	10,914,414	12,682,913
	$19,040,458	$19,706,855

CONTINGENCIES AND COMMITMENTS (note 8)

DISCOVERY FOUNDATION

CONSOLIDATED STATEMENT OF OPERATIONS

	Year ended March 31 1988	 1987
Revenue		
Income from research parks	$2,243,895	$2,162,893
Registration fees and subscriptions	16,855	11,847
Contributions from National Research Council	184,499	54,693
Venture investment returns	473,885	511,071
Interest and other income	65,996	11,673
	2,985,130	2,752,177
Expenses		
Research parks		
Operations	2,277,351	1,437,241
Depreciation	67,452	170,625
Amortization of prepaid lease	188,637	1,131,900
Technology and innovation		
Publication, seminars and Industrial Research Assistance Program	238,507	140,715
Administration, planning and support		
Advertising, promotion and development	75,280	207,665
Bank charges and financing costs	12,539	19,235
Depreciation and amortization	26,709	40,960
Directors' fees and expenses	38,727	47,667
Insurance	84,302	53,131
Office expenses including rent	334,288	326,361
Professional consultants	295,830	195,731
Professional fees	144,867	175,678
Salaries and benefits	932,337	789,449
Travel, seminars and public relations	148,079	87,996
	4,864,905	4,824,354
Excess of expenses over revenue	1,879,775	2,072,177
Contributions from the Province of British Columbia (note 6)	2,047,368	1,239,763
	167,593	(832,414)
Venture capital		
Gain on investment dispositions	-	54,788
Investments written off	(1,584,068)	(1,564,209)
Recovery of investments written off	86,946	-
	(1,497,122)	(1,509,421)
Excess of expenses over revenue before extraordinary items	1,329,529	2,341,835
Extraordinary items		
Purchase option revenue	101,000	-
Loss on sale of land and building	(877,700)	-
	(776,700)	-
OPERATING AND VENTURE CAPITAL LOSS	$2,106,229	$2,341,835

DISCOVERY FOUNDATION

CONSOLIDATED STATEMENT OF CONTRIBUTED EQUITY

	Year ended March 31	
	1988	1987
Contributed equity at beginning of year	$12,682,913	$11,234,994
Operating and venture capital loss	(2,106,229)	(2,341,835)
Decrease (increase) in allowance for doubtful venture investments	337,730	(2,232,387)
Pacific Aquaculture Centre reductions	-	(178,610)
Contributions from the Province of British Columbia for investment in Discovery Enterprises Inc.	-	6,200,751
CONTRIBUTED EQUITY AT END OF YEAR	$10,914,414	$12,682,913

DISCOVERY FOUNDATION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31	
	1988	1987
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Operating and venture capital loss	$(2,106,229)	$(2,341,835)
Items not involving cash		
Depreciation and amortization	282,798	1,343,485
Loss on sale of land and building	877,700	-
Venture investments written off	1,584,068	1,564,209
Gain on venture investment disposition	-	(54,788)
Changes in non-cash operating working capital		
Accounts receivable	319,788	(94,042)
Receivable from the Province of British Columbia	585,870	(661,366)
Prepaid expenses	1,997	(12,820)
Accounts payable and accrued liabilities	(146,095)	(112,334)
Rent received in advance	(17,527)	19,606
Payable to Discovery Enterprise Program	-	(171,004)
	1,382,370	(520,889)
FINANCING		
Pacific Aquaculture		
Development loan	(109,691)	(2,939,568)
Contributions (reductions)	20,595	(178,610)
Contributions for undeveloped lands	242,632	700,000
Province of British Columbia loan	960,776	6,100,932
Contributions toward Discovery Enterprises Inc.	-	6,200,751
	1,114,312	9,883,505
INVESTMENTS		
Investment in research parks		
Willingdon	(759)	16,662
Simon Fraser University	(6,623)	13,496
The University of British Columbia	(57,706)	515,746
Pacific Aquaculture Centre	-	178,610
Servicing of undeveloped lands	(242,632)	(700,000)
Investment in research building	(2,103,664)	-
Proceeds on sale of research building	1,717,386	-
Purchase of fixed assets	(25,561)	(83,298)
Reduction in funds appropriated for research park development	89,096	2,939,568
Venture investment activity		
Acquisition of investments	(1,256,885)	(12,861,013)
Interest on debentures	(405,272)	(477,319)
Debenture principle and interest repayments	763,396	1,037,959
Proceeds on disposal of share investments	-	156,398
	(1,529,224)	(9,263,191)
INCREASE IN CASH POSITION	967,458	99,425
Cash position at beginning of year	401,473	302,048
CASH POSITION AT END OF YEAR	$ 1,368,931	$ 401,473

Cash position is defined as cash and term deposits and short-term investments less bank indebtedness

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1988

GENERAL

The Foundation, organized in September 1979 under the provisions of the Society Act of British Columbia, is a registered charitable organization whose role is to spearhead joint efforts by industry, government and higher education in stimulating the growth of knowledge-based, advanced technology industries for the Province of British Columbia.

The Foundation operates as part of the Province's technology development network and the Board of Trustees provides a reservoir of influence and expertise in the development of a bridge between basic research and commercial application. The core tools to create and maintain a continuing development program reside with the Foundation's four major divisions:

(a) Discovery Parks Incorporated, a wholly owned subsidiary (acting as agent for the Foundation) which manages and develops the research parks, including the operation of the multi-tenant "incubator" building at the Willingdon site;

(b) Discovery Innovation Centre, an internal division of the Foundation which provides a counselling and referring service for innovators to help them, and small companies, assess the scientific and commercial viability of their particular innovation;

(c) Discovery Technology Division, an internal division of the Foundation which functions as a broker and facilitator in the provision of information by maintaining day-to-day working relations with universities, science and technology institutions, and corporations in Canada and abroad and also by its newsletter publications; and

(d) Discovery Enterprises Inc., a wholly owned subsidiary which applies capital and unique human resources to build innovative enterprises, primarily in their early stages, for the economic benefit of its investors, investees, and the Province of British Columbia.

These consolidated financial statements also include the accounts of 272319 B.C. Ltd. and its subsidiary company, 3112 Investments Ltd., which has been inactive since incorporation.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Short-term investments

Short-term investments included in current assets are carried at cost.

Depreciation and amortization

Fixed assets are stated at cost with depreciation and amortization provided as follows:

(a) Furniture and fixtures are depreciated over their estimated useful lives using the declining-balance method at an annual rate of 20% from month of purchase.

(b) Leasehold improvements are amortized using the straight-line method over the term of the lease plus one renewal period.

(d) The parking lot is depreciated over its estimated useful life using the declining-balance method at an annual rate of 8% from month of completion.

Deferred charges are amortized on a straight-line basis over the life of the related lease.

Investment in research parks

Costs related directly to the site development of the research parks are capitalized. Included in this capitalization are property taxes on non-operating building sites net of government assistance received. Depreciation is provided on building sites which are operational on a straight-line basis over 40 years.

Government assistance

Discovery Foundation receives capital and operating contributions from the Province of British Columbia. The capital contribution is applied as a reduction of investment in research parks. The operating contribution is included in the results of operations.

Valuation of venture investments

Venture investments are recorded at the lower of cost and net realizable value. Cost includes current and capitalized interest outstanding plus dividends and royalties receivable. The net realizable value of equity investments which are publicly traded utilizes the quoted market price at the balance sheet date. The determination of net realizable value of debenture investments and equity investments which are not publicly traded is dependent upon management's assessment of whether a write-off or allowance is required.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Valuation of venture investments (Continued)

Venture investments are written off when determined by management to be uncollectible or without value.

Based on management's judgment of the financial condition of each investee, an allowance for doubtful investments has been established which recognizes the high risks of venture capital investments in advanced technological projects even though events may not have occurred which specifically indicate an investment loss. This allowance appears separately in shareholder's equity as a reduction.

Revenue recognition

Short-term investments, debenture interest, dividends and royalties are recognized on an accrual basis. Gains and losses on venture investments are recognized only on actual dispositions or when management considers the impairment in value to be permanent.

1. VENTURE INVESTMENTS

(a) Venture investments are held in the following form:

	1988	1987
Debt (includes current and capitalized interest outstanding)	$2,872,254	$ 4,422,137
Equity - publicly traded	1,160,000	400,000
- privately held	5,916,993	5,812,417
	9,949,247	10,634,554
Less provision for doubtful investments	1,894,657	2,232,387
	$8,054,590	$ 8,402,167

The publicly traded shares of investee companies have a quoted market value of $1,194,803 (1987, $996,236).

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

1. VENTURE INVESTMENTS (Continued)

(b) During the year, the following changes occurred in the venture investment portfolio:

	1988	1987
Venture investments at beginning of year	$8,402,167	-
Contributed on April 1, 1986	-	$6,200,751
Additions		
Investments acquired	1,256,885	6,728,666
Debenture interest	405,272	477,319
Reductions		
Payments	(763,396)	(1,037,959)
Disposition, at cost	-	(101,610)
Write-offs	(1,584,068)	(1,632,613)
Decrease (increase) in allowance for doubtful investments	337,730	(2,232,387)
Venture investments at end of year	$8,054,590	$8,402,167

2. INVESTMENT IN RESEARCH PARKS

The investment in research parks does not include the value of the following land interests:

(a) Ownership of an initial 85 acre parcel of land at Willingdon gifted by the Province of British Columbia to the Foundation in 1979.

(b) Leasehold interests accruing from long-term land leases with the University of British Columbia and Simon Fraser University.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

3. FIXED ASSETS

	1988			1987
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
Furniture and fixtures	$200,152	$ 84,468	$115,684	$118,843
Leasehold improvements				
Discovery Foundation premises				4,005
Tenant space				27,326
Parking lots	86,205	20,662	65,543	71,243
	$286,357	$105,130	$181,227	$221,417

4. BANK INDEBTEDNESS

The bank indebtedness is payable on demand and accrues interest at prime plus one-half percent. The line of credit is secured by two $10,000,000 demand debentures.

5. THE PROVINCE OF BRITISH COLUMBIA LOAN

Discovery Foundation, Discovery Enterprises Inc. and the Province of British Columbia entered into an agreement whereby the Province will provide up to $50 million in loan funding to Discovery Enterprises Inc. over a five-year period commencing April 1, 1986. The amount of the loan advanced bears interest equal to the amount of taxable income otherwise calculated for a particular fiscal year. If taxable income as calculated for a particular year is nil, then no interest shall be payable.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

5. THE PROVINCE OF BRITISH COLUMBIA LOAN (Continued)

The loan activity relative to these appropriations is summarized below:

	1988	1987
Loan appropriations approved	$8,000,000	$8,000,000
Loan payable at beginning of year	$6,100,932	-
Loan advances requisitioned	$ 960,776	$6,100,932
	7,061,708	6,100,932
Less current portion	100,000	-
Loan payable at end of year	$6,961,708	$6,100,932

The agreement allows Discovery Enterprises Inc. to requisition out of the current fiscal appropriation, funds equal to the undisbursed commitments at the fiscal year end. The agreement requires that any of these funds not disbursed within 180 days of the date of receipt be returned to the Province of British Columbia. The current portion of the loan represents the undisbursed portion of requisitioned funds relating to the March 31, 1987 undisbursed commitments.

The loan repayment terms and conditions are to be reviewed at the end of the five-year period by the Province of British Columbia, Discovery Foundation, and Discovery Enterprises Inc. If these parties come to an agreement on new terms, specific repayment will be detailed in that agreement. If a new agreement cannot be reached, then the principal and any interest is due and payable in full on March 31, 1993.

6. CONTRIBUTIONS FROM THE PROVINCE OF BRITISH COLUMBIA

The contributions received from the Province of British Columbia have been applied to the following purposes:

	1988	1987
Operations	$2,047,368	$1,239,763
Investment in Research Parks	242,632	700,000
	$2,290,000	$1,939,763

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

7. PART VIII TAXES RECOVERABLE

During 1984, a subsidiary of the Foundation issued and redeemed a debenture meeting the requirements of the Income Tax Act for Scientific Research Tax Credits. Details of the debenture issue are as follows:

Issue proceeds	$10,000,000
Less	
Redemption amount	5,020,000
Part VIII taxes received	85,502
Deferred research and development credit, being net proceeds of issue and redemption	$ 4,894,498

The issue and redemption gave rise to a liability for refundable Part VIII taxes of $5,000,000, which have been paid. These refundable Part VIII taxes are recoverable at any time in the future at the rate of $1 for every $2 of qualified research and development expenditure incurred. The balance of the refundable Part VIII taxes of $4,894,498 and the related deferred research and development credit are not reflected on the balance sheet and will be recorded in the accounts when additional financing is obtained, qualified expenditures are made and refunds are receivable in the future.

8. CONTINGENCIES AND COMMITMENTS

(a) The Foundation has issued a letter of credit for $25,000 to the Corporation of the District of Burnaby as a bond for compliance with the municipal regulations pertaining to the construction of research parks in Burnaby, British Columbia.

(b) The Foundation has leased from Simon Fraser University in 1981 and from The University of British Columbia in 1982 two parcels of land for terms of 75 years each. Each lease requires minimal rental payments in the first ten years and twenty years, respectively, of $2,500 per hectare of land used (estimated 1989 rental is $21,000), and thereafter rental payments are based on the fair market value for rental of the land.

(c) Capital contribution received from the Province of British Columbia for future capital expenditure commitments totalling $12,499 (1987, $76,832) has been reflected as a reduction in the cost of the investment in research parks.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

8. CONTINGENCIES AND COMMITMENTS (Continued)

(d) Discovery Foundation rents office space under a long-term operating lease which expires in May 1990. The aggregate lease payments of $64,393 are to be paid in equal monthly instalments of $2,683.

(e) Site development costs of $2,915,346 have been capitalized on leased land at Simon Fraser University. The lease contains a development schedule which requires Discovery Foundation to proceed with additional development before November 1990. If the development schedule is not met, the undeveloped lands may be reclaimed by Simon Fraser University. Accordingly a portion of the $2,915,346 costs may need to be written off.

(f) The Foundation's subsidiary, Discovery Enterprises Inc., is committed to provide funding of $665,000 to applicants who at March 31, 1988 have not satisfied all conditions precedent required by the terms of the offer to provide funding. Upon satisfaction by each applicant of its conditions precedent, disbursement of these funds will be required.

9. INCOME TAXES

Operating losses for income tax purposes of $3,246,248 have been realized and are available to reduce future income taxes, the benefit of which has not been recognized in the financial statements. These tax losses expire as follows:

1994	$1,115,642
1995	2,130,606
Loss carry-forward for tax purposes	3,246,248
Excess of investments written off over bad debt provision	402,322
	$3,648,570

10. COMPARATIVE FIGURES

Certain 1987 comparative balances have been reclassified to conform with the basis of presentation in the current year.

EXPO 86 CORPORATION

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman of the Board, Expo 86 Corporation, and

To the Minister of Economic Development
Province of British Columbia:

I have examined the statement of financial position of Expo 86 Corporation as at 30 June 1987 and the statements of income and deficit, revenues, installations costs and operating costs for the period from 12 February 1981 to 30 June 1987. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the corporation as at 30 June 1987 and the results of its operations for the period from 12 February 1981 to 30 June 1987 in accordance with generally accepted accounting principles.

Robert J Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
5 August 1987

EXPO 86 CORPORATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1987
($000's)

	After Wind-Up June 30, 1987	Prior to Wind-Up June 30, 1987
ASSETS		
Cash and Short Term Investments	-	34,415
Accounts Receivable		
- Trade	-	463
- Province of B.C.	-	48,445
	-	83,323
LIABILITIES		
Accounts Payable and Accrued Liabilities	-	20,670
Notes Payable to the Province of British Columbia (Note 6)	-	62,653
	-	83,323

The accompanying notes are an integral part of these financial statements.

Approved by:

Chairman of the Board

Director, Finance and Administration

EXPO 86 CORPORATION
STATEMENT OF INCOME AND DEFICIT
FOR THE PERIOD FEBRUARY 12, 1981 TO JUNE 30, 1987
($000's)

Revenue	369,477
Expenditures	
Installations	356,218
Operating	238,934
Interest	60,733
Property	50,265
Total Expenditures	706,150
Deficit prior to Lottery Funds	(336,673)
Lottery Funds (Note 5(c))	336,673
Deficit remaining to be funded by Lottery Funds	-

EXPO 86 CORPORATION
STATEMENT OF REVENUES
FOR THE PERIOD FEBRUARY 12, 1981 TO JUNE 30, 1987
($000's)

Admissions	207,381
Food Services	39,789
Merchandise	32,046
Corporate Sponsorships	19,204
Rides	13,829
Participants	9,626
Name Entertainment	7,412
Accommodation	7,194
World Festival	5,471
Government	
Province of B.C.	7,894
Canada	17
Miscellaneous	19,614
TOTAL REVENUES	369,477

EXPO 86 CORPORATION
STATEMENT OF INSTALLATIONS COSTS
FOR THE PERIOD FEBRUARY 12, 1981 TO JUNE 30, 1987
($000's)

B.C. Pavilion	47,028
Piling & Decking	35,245
Design Engineering	28,510
Transportation	25,439
International Pavilions	25,408
Expo Centre	24,079
Indirect Costs	23,890
Landscaping	20,877
Site Services	18,788
Food Services	17,280
Theatres	16,954
Theme Pavilions	14,044
Rides	11,959
Site Development	8,137
Site Exhibits	6,367
Support Facilities	6,363
Site Completion	5,976
Merchandising	5,942
Gates	5,647
Folklife	3,231
Capital Equipment	2,656
Signage	2,398
TOTAL INSTALLATIONS COSTS	356,218

EXPO 86 CORPORATION
STATEMENT OF OPERATING COSTS
FOR THE PERIOD FEBRUARY 12, 1981 TO JUNE 30, 1987
($000's)

Compensation and Benefits	91,147
Rentals	21,565
Talent	20,859
Advertising	19,844
Promotion	19,437
Outside Services	17,096
Professional Services	16,349
Office Expenses	8,454
Supplies	4,578
Utilities	4,460
Cost of Sales	4,160
Travel and Business	3,665
Insurance	2,322
Vehicle Expense	1,798
Contingency	3,200
TOTAL OPERATING COSTS	238,934

EXPO 86 CORPORATION
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FEBRUARY 12, 1981 TO JUNE 30, 1987

1. The Corporation - Statutory Requirements

Expo 86 Corporation is a non-profit agent of the Crown incorporated under Revised Statutes of British Columbia 1980 Chapter 59 as amended for the purpose of organizing, operating and ensuring the windup of the 1986 World Exposition.

As at June 30, 1987 by Order in Council No. 1989 dated October 9, 1987, Expo 86 Corporation is dissolved.

2. Wind-Up of the Corporation

In order to conclude the business affairs of EXPO 86, a Tri-Partite Agreement effective June 30, 1987 was entered into between Expo 86 Corporation, B.C. Place Ltd., and the Crown (represented by the Province and the Ministry of Economic Development). In this agreement EXPO 86 agrees to sell to the Crown the remaining theme park assets and the Expo Centre (note 5(c)). This agreement satisfies all outstanding obligations Expo 86 Corporation has to B.C. Place Ltd., under the Site Lease Agreement, which includes demolition, dismantling and restoration of the Site (note 5 (a)).

In addition, the following assets and liabilities at June 30, 1987 were transferred for administrative purposes as follows:

	B.C. Place Ltd. (B.C. Enterprise)	Crown	Total
Assets			
Cash and Short Term Investments	17,130	17,285	34,415
Accounts Receivable (Lottery Funds)	-	48,445	48,445
Accounts Receivable (Other)	161	302	463
Liabilities			
Accounts Payable and Accrued Liabilities	(17,291)	(3,379)	(20,670)
Notes Payable to the Province of B.C.	-	(62,653)	(62,653)
	-	-	-

EXPO 86 CORPORATION
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FEBRUARY 12, 1981 TO JUNE 30, 1987

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3. Financial Statement Presentation

These financial statements include all revenues and expenses from date of inception to June 30, 1987. Also included are estimates (totalling $17.1 million) of outstanding obligations and interest expense expected to be incurred in order to wind up the affairs of Expo 86 Corporation. The operating period of the Exposition concluded on October 15, 1986, however activity related to the windup continued to June 30, 1987.

The Exposition is governed by the rules set out under the Bureau of International Expositions. Under the rules for the theme fair category, Federal and Provincial governments and corporate participants are required to design and supply their own buildings and displays. Consequently, the accounts of Expo 86 Corporation do not include any such expenditures.

4. Significant Accounting Policies

a) The major categories of expenditures are as follows:

Installations costs reflect expenditures by the Corporation to construct, develop or acquire permanent and temporary facilities, including furnishings, equipment and exhibitry, required for staging the Exposition. They also include the cost of demolition, site restoration and disposal of assets net of recovery.

Property costs reflect the cost to the Corporation of obtaining the rights to the use of property required for staging the Exposition. Such properties are carried at the sum of the net payments under the leases or other agreements.

Operating costs comprise the balance of expenditures incurred to plan, develop, stage and windup the Exposition.

b) All goods and services received by the Corporation of a non-monetary nature under contracted agreements providing sponsorship, official supplier designation or other rights have been recorded at fair market value.

EXPO 86 CORPORATION
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FEBRUARY 12, 1981 TO JUNE 30, 1987

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5. Related Party Transactions

a) British Columbia Enterprise Corporation/British Columbia Place Ltd.

i) Site Lease

Under a site lease agreement with British Columbia Place Ltd. dated June 3, 1983, Expo 86 Corporation acquired the right to the use of certain lands for the consideration of $1 plus cost sharing of certain site improvements and building structures and with the obligation to return the site to its original condition. The major expenditures made by Expo 86 Corporation under this agreement include contributions toward construction of the B.C. Pavilion ($22.8 million), the Seawall ($8.5 million), Roundhouse ($4.9 million) and the restoration of the site as part of the Tri-Partite Agreement ($17.3 million).

In addition, a major expenditure that will have ongoing benefit to B.C. Place Ltd. is the contribution for interior design of B.C. Pavilion Complex ($5.2 million).

ii) Other

Sales of furnishings and equipment totalling $2.4 million were made to B.C. Place Ltd. under prevailing trade terms.

b) B.C. Pavilion Corporation

Amounts contributed to B.C. Pavilion Corporation, another Crown Corporation, towards the cost of exhibits was $19 million.

c) Province of British Columbia

Pursuant to the Tri-Partite Agreement, the Expo Centre has been transferred to the Province for nil consideration and the remaining Theme Park Assets (Rides) for $5.4 million.

At June 30, 1987 lottery contributions to the Corporation total $336.6 million of which $45.4 million is still due from the Province.

d) Other Related Parties

In the normal course of its operations, the Corporation acquired goods and services from the Province of British Columbia and certain Crown Corporations, predominantly under prevailing trade terms.

EXPO 86 CORPORATION
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FEBRUARY 12, 1981 TO JUNE 30, 1987

6. Notes Payable to the Province of British Columbia

The Corporation has a funding agreement with the Province of British Columbia whereby funding required by the Corporation over and above revenues received from all sources, is provided by the Province of British Columbia up to a maximum of $500 million as approved by Orders-in-Council. Under the funding agreement, short term borrowings are renewed upon maturity, as required by the Corporation.

At June 30, 1987, notes totalling $62.6 million are outstanding with interest rates ranging from 8.19% to 8.62% and maturity dates ranging from July 6, 1987 to December 1, 1987. Interest payable at June 30, 1987 is $2.7 million.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Health Facilities Association of British Columbia, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the Health Facilities Association of British Columbia as at March 31, 1988, and the statements of revenue, expenditures and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Association as at March 31, 1988, and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements applied, after giving retroactive affect to the changes in accounting policies described in note 3 to the financial statements, on a basis consistent with that of the preceding year.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
July 5, 1988

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

BALANCE SHEET

AS AT MARCH 31, 1988

ASSETS

	1988	1987
CURRENT ASSETS		
Cash and short-term investments	$ 1,849,991	$ 816,424
Grants receivable from Province of British Columbia (note 3)	1,732,575	2,418,231
Accrued interest	135,156	186,720
	3,717,722	3,421,375
NON-CURRENT ASSETS		
Grants to hospitals	54,814,012	63,341,711
Mortgage receivable	4,003,622	4,299,558
	58,817,634	67,641,269
	$62,535,356	$71,062,644

LIABILITIES

	1988	1987
CURRENT LIABILITIES		
Grants payable to hospitals	$ 54,722	$ 353,529
Accrued interest	1,867,724	2,604,963
Current obligations on debentures	2,132,124	6,776,504
	4,054,570	9,734,996
LONG-TERM DEBT		
Debentures (note 4)	76,871,876	93,558,653
Less sinking funds on deposit (note 5)	18,391,090	32,231,005
	58,480,786	61,327,648
	$62,535,356	$71,062,644

See accompanying notes

APPROVED ON BEHALF OF THE BOARD:

Director

Director

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF REVENUE, EXPENDITURES AND SURPLUS

FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
REVENUE		
Grants from the Province of British Columbia	$17,886,107	$18,093,946
Interest on mortgage receivable	631,707	630,351
Interest on sinking fund investments	2,548,976	2,302,190
	21,066,790	21,026,487
EXPENDITURES		
Interest on debentures	11,810,484	12,371,555
Amortization of grants to hospitals	9,256,306	8,654,932
	21,066,790	21,026,487
NET RESULT FOR THE YEAR	Nil	Nil
SURPLUS AT BEGINNING OF YEAR		
As previously reported	608,377	570,027
Adjustments arising from changes in accounting policies (note 3)		
Grants to hospitals	(3,026,608)	(3,026,608)
Grants from the Province of British Columbia	2,418,231	2,456,581
	(608,377)	(570,027)
As restated	$ Nil	$ Nil
SURPLUS AT END OF YEAR	$ Nil	$ Nil

See accompanying notes

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
CASH PROVIDED BY:		
Activities		
Net result for the year	$ -	$ -
Item not involving cash Amortization of grants	9,256,306	8,654,932
	9,256,306	8,654,932
Realization of sinking funds to redeem debt	22,000,000	-
Issue of debentures	2,061,000	4,443,000
Reduction of mortgage receivable	295,936	310,652
	33,613,242	13,408,584
CASH APPLIED TO:		
Redemption of debentures	23,392,157	1,202,708
Grants to hospitals	728,607	3,606,916
Contributions to sinking funds	8,160,085	7,762,875
Net change in non-cash working capital	298,826	93,620
	32,579,675	12,666,119
INCREASE IN CASH	1,033,567	742,465
CASH AND SHORT TERM INVESTMENTS AT BEGINNING OF YEAR	816,424	73,959
AT END OF YEAR	$ 1,849,991	$ 816,424

See accompanying notes

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. Nature of the Association

Health Facilities Association of British Columbia was incorporated under the Society Act on October 15, 1975. The Association raises capital through the issuance of debentures to the British Columbia Regional Hospital Districts Financing Authority to assist in financing the capital costs of hospital projects, medical and health facilities, and community human resources and health centres in the Province of British Columbia. Costs of servicing the debentures are paid through grants received from the Province of British Columbia.

2. Significant Accounting Policies

a) Grant payments to hospitals financed by debenture proceeds are recorded as non-current assets when approved for payment by the Ministry of Health. These assets are amortized by an annual charge to expenditures equivalent to contributions to the sinking funds, interest earned on sinking funds investments and other reductions of debenture principal.

b) Grants from the Province of British Columbia for the retirement of the principal of debentures issued are recorded when paid by the Province. Grants for the payment of interest on the debentures are recognized as the interest accrues.

c) Short-term investments owned by the Association are managed by the Provincial Treasury. Interest earned on these short-term investments accrues to the Province of British Columbia net of management and administrative fees charged by the Ministry of Finance and Corporate Relations. Therefore, interest from short-term investments is not recorded by the Association.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

Changes in Accounting Policies

Effective April 1, 1987, the Association changed two of its accounting policies. Details of the changes, which have been applied retroactively, are:

a) Prior to April 1, 1987, grants to hospitals which had been financed from revenues other than the proceeds of debenture issues or from specific capital grants were not written off as expenditures. This policy has been retroactively changed to write off these grants to the extent that they were funded from sources other than debentures or grants from the Province. The application of this change in policy has had no effect on the operating results of the current year.

b) Prior to April 1, 1987, grants received from the Province of British Columbia for the payment of debenture interest were recorded on a cash basis. Effective April 1, 1987, these grants have been recorded on an accrual basis to correspond with the recognition of the related debenture interest expense. The effect of this change in policy has been to reduce the revenue otherwise reportable for the year by $685,656.

As a result of the above, the balances of surplus at March 31, 1987, and March 31, 1986, previously reported as $608,337 and $570,027 respectively, have been eliminated. The unamortized balance of grants to hospitals at each of those dates have been reduced by $3,026,608 and current assets have been increased by $1,732,575 and $2,418,231 at March 31, 1988, and March 31, 1987, respectively.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

4. Debentures

Debentures issued to the British Columbia Regional Hospital Districts Financing Authority:

	1988	1987
Series LA 15.75% due May 31, 1987	$ -	$ 1,392,157
Series LB 13.60% due October 5, 1987	-	10,000,000
Series RHA 11.375% due March 31, 1988	-	12,000,000
Series JD 8.95% due December 10, 1995	1,500,000	1,500,000
Series JF 9.03% due April 9, 1996	5,000,000	5,000,000
Series JG 9.04% due May 7, 1996	3,000,000	3,000,000
Series KB2 10.00% due September 13, 1996	2,000,000	2,000,000
Series KO 10.49% due October 10, 1999	5,000,000	5,000,000
Series KR 12.74% due March 10, 2000	10,000,000	10,000,000
Series K3 13.13% due March 10, 2001	10,000,000	10,000,000
Series K4 13.66% due April 10, 2001	2,000,000	2,000,000
Series K12 15.93% due December 10, 2001	3,000,000	3,000,000
Series K14 15.50% due February 10, 2002	3,500,000	3,500,000
Series K15 16.10% due March 10, 2002	4,500,000	4,500,000
Series K16 15.12% due April 8, 2002	4,000,000	4,000,000
Series K21 13.43% due November 10, 2002	4,000,000	4,000,000
Series K28 11.37% due July 4, 2003	4,000,000	4,000,000
Series K33 11.79% due December 1, 2003	3,000,000	3,000,000
Series K34 12.13% due March 1, 2004	5,000,000	5,000,000
Series K41 12.96% due November 2, 2004	3,000,000	3,000,000
Series K46 9.59% due May 9, 2006	3,000,000	3,000,000
Series K52 9.04% due March 10, 2007	1,443,000	1,443,000
Series BCEC7 9.25% due March 3, 1993	2,061,000	-
	79,004,000	100,335,157
Less: Current obligations on debentures	2,132,124	6,776,504
	$ 76,871,876	$ 93,558,653

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

4. Debentures - (continued)

Sinking fund debentures series JF, JG, K3, K4, K12, K14, K15, K16, K21, K28, K33, K34, K41, K46 and K52, are redeemable in whole or in part before maturity at the option of the Chairman of the British Columbia Regional Hospital Districts Financing Authority (BCRHDFA) upon five months prior written notice.

Sinking fund debenture BCEC7 is redeemable in whole or in part before maturity at the option of the Chairman of the BCRHDFA upon not more than 45 days and not less than 30 days written notice.

Obligations on debentures required over the next five years are as follows:

1989	$2,132,124
1990	$2,132,124
1991	$2,132,124
1992	$2,132,124
1993	$2,132,124

5. Sinking Funds on Deposit

	1988	1987
Investments	$18,114,631	$31,652,703
Accrued interest	276,459	578,302
	$18,391,090	$32,231,005

6. Commitments

Commitments outstanding as at March 31, 1988, amounted to approximately $6,800,000 (1987 - $500,000) for approved projects.

HOUSING CORPORATION OF BRITISH COLUMBIA

Coopers & Lybrand
chartered accountants
a member firm of Coopers & Lybrand (International)

**AUDITORS' REPORT TO THE LIEUTENANT-GOVERNOR IN COUNCIL
PROVINCE OF BRITISH COLUMBIA**

We have examined the consolidated balance sheet of the Housing Corporation of British Columbia as at October 31, 1987 and the consolidated statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at October 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
June 30, 1988

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED BALANCE SHEET AS AT OCTOBER 31, 1987

(in thousands of dollars)

	1987 $	1986 $
A S S E T S		
CASH AND TERM DEPOSITS	4,218	3,908
ACCRUED INTEREST RECEIVABLE	5	11
MORTGAGE RECEIVABLE	103	
ORGANIZATION COST	1	1
	4,327	3,920
L I A B I L I T I E S		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	11	9
S H A R E H O L D E R ' S E Q U I T Y		
SHARE CAPITAL (note 4)	1,902	1,902
RETAINED EARNINGS	2,414	2,009
	4,316	3,911
	4,327	3,920

APPROVED BY THE DIRECTORS

Director

Director

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED OCTOBER 31, 1987

(in thousands of dollars)

	1987 $	1986 $
REVENUE		
Interest	296	307
Recovery of mortgage receivable	140	
	436	307
EXPENSES		
Administration	31	28
NET EARNINGS FOR THE YEAR	405	279
RETAINED EARNINGS - BEGINNING OF YEAR	2,009	1,730
RETAINED EARNINGS - END OF YEAR	2,414	2,009

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED OCTOBER 31, 1987

(in thousands of dollars)

	1987 $	1986 $
CASH PROVIDED FROM (USED FOR)		
OPERATING ACTIVITIES		
Cash from operations -		
Net earnings for the year	405	279
Recovery of mortgage receivable	(140)	
	265	279
Net change in the following -		
Accrued interest receivable	6	13
Accounts payable and accrued liabilities	2	(1)
	273	291
INVESTING ACTIVITY		
Proceeds from mortgage receivable	37	
INCREASE IN CASH AND TERM DEPOSITS DURING THE YEAR	310	291
CASH AND TERM DEPOSITS - BEGINNING OF YEAR	3,908	3,617
CASH AND TERM DEPOSITS - END OF YEAR	4,218	3,908

Coopers
&Lybrand

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1987

(in thousands of dollars)

1. WINDING UP OF THE OPERATIONS OF THE CORPORATION

Pursuant to a directive dated September 29, 1978, issued By the Ministry of Municipal Affairs and Housing, Province of British Columbia, the operations of the Corporation are being wound up. A total of $12 million of dividends has been declared to date, of which $3 million was paid in the fiscal year ended October 31, 1982, $5 million in the fiscal year ended October 31, 1981 and $4 million in the fiscal year ended October 31, 1980.

2. SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The consolidated financial statements include the accounts of the Housing Corporation of British Columbia and the wholly owned subsidiaries, Dunhill Development Corporation and HCBC Construction Ltd.

Consideration for Sales

Where collectibility of the outstanding balance of a mortgage is in doubt and the appraised value of the security is less than the carrying value, the carrying value is written down to the appraised value.

3. INCOME TAXES

All of the issued shares of the Corporation are owned by the Province of British Columbia and therefore the Corporation is not subject to federal or provincial income taxes.

4. SHARE CAPITAL

	1987 $	1986 $
Authorized - 2,000,000 common shares with no par value		
Issued and fully paid - 1,355,084 shares	1,902	1,902

INSURANCE CORPORATION OF BRITISH COLUMBIA

FINANCIAL

Insurance (Motor Vehicle) Act Fund Statement of Operations

Year ended December 31, 1987

	1987	1986
	($ Thousands)	
Revenue		
Vehicle premiums written	**$ 853,909**	$ 752,844
Driver premiums written	**16,575**	15,644
	870,484	768,488
Vehicle premiums earned	**805,864**	742,123
Driver premiums earned	**15,926**	15,631
	821,790	757,754
Claims costs		
Claims incurred	**850,546**	742,139
Claims operation expenses	**78,999**	70,272
	929,545	812,411
Expenses		
Administrative	**58,714**	58,693
Commissions	**63,332**	56,771
Premium taxes	**7,197**	–
	129,243	115,464
Total claims and expenses	**1,058,788**	927,875
Underwriting loss	**(236,998)**	(170,121)
Investment income	**179,205**	171,241
Income (loss) for the year	**(57,793)**	1,120
Unappropriated surplus– beginning of year	**12,010**	10,890
Transfer from:		
Rate stabilization reserve	**46,000**	–
Unappropriated surplus–end of year	**$ 217**	$ 12,010

FINANCIAL

Balance Sheet

As at December 31, 1987

	1987	1986
	($ Thousands)	
Assets		
Cash in hands of agents	**$ 7,383**	$ 5,098
Investments (Note 3)	**1,778,216**	1,546,432
Accrued interest receivable	**27,156**	34,560
Accounts receivable	**16,167**	12,767
Deferred premium acquisition expenses	**36,897**	24,817
Property and equipment (Note 4)	**91,630**	78,929
	$1,957,449	$1,702,603
Liabilities		
Cheques outstanding	**$ 8,101**	$ 2,106
Accounts payable and accrued charges	**24,516**	21,418
Premiums and fees in advance	**40,577**	32,785
Deferred investment gains and losses (Note 5)	**111,157**	20,585
Unearned premiums	**336,905**	288,211
Unpaid claims	**1,401,976**	1,245,488
	1,923,232	1,610,593
Insurance (Motor Vehicle) Act Fund Surplus		
Catastrophe reserve (Note 6)	**20,000**	20,000
Rate stabilization reserve (Note 6)	**14,000**	60,000
Unappropriated surplus	**217**	12,010
	34,217	92,010
	$1,957,449	$1,702,603

Approved by the Board

Director:

Director: Tom Holmes

Statement of Changes in Financial Position

Year ended December 31, 1987

	1987	1986
	($ Thousands)	
Operating activities		
Cash received from:		
Agents for vehicle premiums, licence fees and social service taxes	**$1,068,538**	$ 953,322
Interest and net gains on investments	**278,023**	185,008
Collections	**51,162**	56,241
Salvage sales	**16,909**	14,840
	1,414,632	1,209,411
Cash paid to:		
Claimants or third parties on behalf of claimants	**732,164**	616,152
Province of British Columbia for licence fees and social service taxes collected	**157,825**	147,039
Suppliers of goods and services	**68,351**	46,136
Employees for salaries and benefits	**93,515**	84,941
Agents for commissions	**65,592**	58,743
Policyholders for premium refunds	**53,533**	50,986
Province of British Columbia for premium taxes	**14,749**	–
All others	**829**	1,466
	$1,186,558	$1,005,463
Increase in cash and investments from operating activities	**228,074**	203,948
Other activities		
Payment of retained earnings from general insurance operations to Province of British Columbia	**–**	8,694
Increase in cash and investments during the year	**228,074**	195,254
Cash and investments—beginning of year	**1,549,424**	1,354,170
Cash and investments—end of year	**$1,777,498**	$1,549,424
Represented by:		
Cash in hands of agents	**7,383**	5,098
Investments	**1,778,216**	1,546,432
Cheques outstanding	**(8,101)**	(2,106)
	$1,777,498	$1,549,424

Notes to Financial Statements

December 31, 1987

1. Status of the Corporation

The Insurance Corporation of British Columbia (the Corporation) is a Crown corporation incorporated under the Insurance Corporation Act, R.S.B.C. Chapter 201. The Corporation operates and administers the Insurance (Motor Vehicle) Act Fund and, as required by legislation, reports the revenues and expenses attributable to the operation of the Insurance (Motor Vehicle) Act Fund separately from other operations of the Corporation, if any. The Corporation also has the power and capacity to act as an insurer and reinsurer in all classes of insurance but is not presently engaged in any such activities.

2. Summary of Significant Accounting Policies

BASIS OF REPORTING

The financial statements of the Corporation are prepared in accordance with generally accepted accounting principles and in accordance with the requirements of the Insurance Corporation Act. The more significant accounting policies adopted are noted below.

INVESTMENTS AND INVESTMENT INCOME

Investments are carried at amortized cost. Premiums or discounts on bond purchases are deferred and amortized over the term to maturity of each bond.

Income on interest-bearing securities is accrued daily. Gains and losses on sales of debt securities are deferred and amortized over the shorter of the term to maturity of the security sold and 60 months.

DEFERRED PREMIUM ACQUISITION EXPENSES

Commissions and premium taxes are expensed over the terms of the insurance policies to which they relate.

DEPRECIATION AND AMORTIZATION

Depreciation is provided on a straight-line basis at rates which will depreciate the original cost over the useful life of each asset. Leasehold improvements are amortized over the term of each lease plus the first renewal period where appropriate.

UNEARNED PREMIUMS

Unearned premiums is that portion of premiums that relates to the unexpired term of each vehicle policy or driver's point penalty premium.

UNPAID CLAIMS

Unpaid claims includes a provision for reported and unpaid claims and related expenses, based on the claim settlement experience of the Corporation, current trends and a detailed review of claim files. Also included is an estimate for unreported claims.

PRIOR YEAR'S FIGURES

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.

3. Investments

	Dec. 31, 1987		Dec. 31, 1986	
	Cost	**Market** *($ Thousands)*	Cost	Market
Short-term deposit receipts, call loans and notes	**$ 790,972**	**$ 790,972**	$ 675,937	$ 675,937
Bonds	**985,290**	**969,878**	870,495	981,927
Equities	**1,954**	**1,747**	–	–
	$1,778,216	**$1,762,597**	$1,546,432	$1,657,864

Notes to Financial Statements (Continued)

December 31, 1987

4. Property and Equipment

	Dec. 31, 1987			Dec. 31, 1986
	Cost	**Accumulated Depreciation**	**Net Book Value**	Net Book Value
		($ Thousands)		
Land	**$ 13,846**	**$ —**	**$ 13,846**	$ 13,772
Buildings	**77,356**	**27,433**	**49,923**	50,587
Furniture and equipment	**48,043**	**20,510**	**27,533**	14,312
Leasehold improvements	**963**	**635**	**328**	258
	$ 140,208	**$ 48,578**	**$ 91,630**	$ 78,929

Depreciation has been charged at the following rates: buildings 5 - 10%; furniture and equipment 10 - 33.3%. Depreciation expense for the year ended December 31, 1987 amounted to $11,411,000 (1986 - $9,878,000).

5. Deferred Investment Gains and Losses

	Dec. 31, 1987	Dec. 31, 1986
	($ Thousands)	
Balance deferred—beginning of year	**$ 20,585**	$ 8,848
Net realized gains during year	**117,401**	17,862
Amount included in investment income	**(26,829)**	(6,125)
Balance deferred—end of year	**$111,157**	$20,585

6. Insurance (Motor Vehicle) Act Fund Surplus

A catastrophe reserve has been established, in accordance with industry practice, to provide financial and reinsurance stability. A rate stabilization reserve has been established to lessen the impact on premiums of significant variations in claims loss experience.

As a result of claims loss experience during the year, the Board of Directors approved the transfer of $46,000,000 from the rate stabilization reserve to maintain a modest unappropriated surplus at December 31, 1987.

7. Reinsurance

The Corporation underwrites policies of insurance and has obtained reinsurance on those policies which protects the Corporation against losses of up to $100,000,000 and limits the Corporation's liability to $5,000,000 in the event of a series of three or more claims arising out of a single occurrence. These reinsurance arrangements do not discharge the Corporation's obligation as primary insurer.

8. Related Party Transactions

The Corporation is the sole provider of compulsory automobile insurance in British Columbia and, therefore, insures vehicles owned or leased by the government of the province and its controlled entities. The Corporation also acts as agent for the Motor Vehicle Department regarding the collection of motor vehicle licence fees and for the Ministry of Finance and Corporate Relations regarding the collection of social service taxes on privately sold used vehicles.

Notes to Financial Statements (Continued)

December 31, 1987

9. Pension Plans

The Corporation maintains two contributory defined benefit best years' average pension plans which cover more than 90 percent of all regular employees. The plans provide pensions based on length of service and best years' average earnings. The plans are, to all intents and purposes, identical and are funded through a single fund—I.C.B.C. Employees' Retirement Trust Fund.

An actuarial report prepared as at December 31, 1987, which was based on projections of employees' compensation levels to the time of retirement, the rate of inflation and the rate of return on the Fund's assets, indicates that the present value of the accrued pension benefits and the net assets available to provide for these benefits, at market value, are as follows:

	1987	1986
	($ Thousands)	
Accrued pension benefits	**$52,718**	$43,625
Retirement Fund assets at market value	**68,044**	61,083

The Corporation's pension contribution of $2,576,000 (1986 - $2,393,000) matches the employee contribution, which have both been established taking into account the amortization of experience and investment gains and losses over the average service life of the employees in the plans.

The unamortized surplus of the Fund is for the benefit of eligible employees and is not recognized in determining the Corporation's operating results.

AUDITORS' REPORT

THE HONOURABLE LYALL F. HANSON
MINISTER OF LABOUR AND CONSUMER SERVICES
PROVINCE OF BRITISH COLUMBIA

We have examined the balance sheet of the Insurance Corporation of British Columbia as at December 31, 1987 and the statements of operations of the Insurance (Motor Vehicle) Act Fund and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operation of the Insurance (Motor Vehicle) Act Fund and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

CHARTERED ACCOUNTANTS

Vancouver, British Columbia
February 15, 1988

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Knowledge Network of the West Communications Authority, and

To the Minister of Advanced Education and Job Training
Province of British Columbia:

I have examined the consolidated balance sheet of Knowledge Network of the West Communications Authority as at March 31, 1988 and the consolidated statements of revenue, expenditure and surplus, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Authority as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 20, 1988

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED BALANCE SHEET

As at March 31, 1988

ASSETS

	1988	1987
Current assets		
Cash and short-term investments	$ 609,954	$ 590,944
Accounts receivable	157,847	56,600
Grants receivable	43,088	--
Prepaid expenses	165,803	113,167
Total current assets	976,692	760,711
Investment and advances (Note 3)	537,607	1,369,203
Fixed assets (Notes 4 & 5)	798,192	520,907
Total assets	$2,312,491	$2,650,821

LIABILITIES AND SURPLUS

	1988	1987
Current liabilities		
Accounts payable and accrued liabilities	$ 412,424	$ 355,512
Deferred revenue	80,904	119,806
Due to Open Learning Institute	127,854	--
Total current liabilities	621,182	475,318
Deferred revenue	8,320	16,640
	629,502	491,958
Surplus (Note 6)	1,682,989	2,158,863
Total liabilities and surplus	$2,312,491	$2,650,821
Agency funds (Note 7)	$ 404,339	$ 14,466

The accompanying notes are an integral part of these financial statements.

Approved by the Board

Director

Director

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

For the year ended March 31, 1988

REVENUE	1988	1987
Province of British Columbia		
Operating grants	$3,812,500	$3,776,000
Fund for Excellence grants	1,797,000	1,000,000
Special grants	356,717	185,313
Government of Canada grant	--	40,000
Fees and rentals	239,628	116,586
Donations	66,593	--
Interest	79,961	51,060
Other	85,966	19,492
	6,438,365	5,188,451
EXPENDITURE		
Administration	1,000,183	1,100,106
Network operations	2,332,496	2,050,218
Program development and acquisitions	1,179,658	992,698
Public affairs	417,461	350,390
Special projects	765,590	314,587
	5,695,388	4,807,999
Excess of revenue over expenditure before depreciation and amortization, share of deficit in joint venture and extraordinary item	742,977	380,452
Depreciation and amortization	312,841	238,213
	430,136	142,239
Share of deficit in joint venture	274,314	253,007
Excess (deficiency) of revenue over expenditure before extraordinary item	155,822	(110,768)
EXTRAORDINARY ITEM		
Write-down of investment in joint venture (Note 3)	631,696	--
EXCESS OF EXPENDITURE OVER REVENUE FOR THE YEAR	475,874	110,768
SURPLUS, BEGINNING OF YEAR	2,158,863	2,269,631
SURPLUS, END OF YEAR	$1,682,989	$2,158,863

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

For the year ended March 31, 1988

	1988	1987
CASH FROM OPERATIONS		
Excess (deficiency) of revenue over expenditure before extraordinary item	$ 155,822	$ (110,768)
Items not involving cash:		
Depreciation and amortization	312,841	238,213
Deficit of joint venture	274,314	253,007
Write-down of investment	--	16,180
Cash generated from operations before changes in operating working capital	742,977	396,632
Changes in operating working capital		
Accounts receivable	(101,247)	1,866
Grants receivable	(43,088)	--
Prepaid expenses	(52,636)	(101,643)
Accounts payable and accrued liabilities	56,912	(9,067)
Current portion of deferred revenue	(38,902)	101,087
Due to Open Learning Institute	127,854	--
Cash provided by operating activities	691,870	388,875
FINANCING ACTIVITIES		
Reduction in deferred revenue	(8,320)	(8,320)
INVESTMENT ACTIVITIES		
Fixed asset additions	(593,961)	(193,575)
Proceeds from sale of fixed assets	3,835	--
Investment in joint venture	(74,414)	(75,911)
Cash used in investment activities	(664,540)	(269,486)
INCREASE IN CASH AND SHORT TERM INVESTMENTS	19,010	111,069
Cash and short term investment, beginning of year	590,944	479,875
CASH AND SHORT TERM INVESTMENTS, END OF YEAR	$ 609,954	$ 590,944

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended March 31, 1988

---

1. Nature of the Authority

The Authority was incorporated on May 29, 1980 under the provisions of the Society Act of British Columbia. The objects of the Authority are to assist and collaborate with universities, colleges, provincial institutes, school districts, ministries and agencies of the Province of British Columbia in the development and delivery of educational programs and materials, and to establish, maintain and operate a telecommunication network.

Effective April 1, 1988, the Open Learning Agency was established under the Open Learning Agency Act. The Knowledge Network of the West Communications Authority and the Open Learning Institute were dissolved as of that date. All property, rights, debts, obligations and operations of these entities were transferred to the Open Learning Agency.

2. Significant accounting policies

a) Principles of consolidation

The accounts of the Authority are consolidated with those of its wholly-owned subsidiary Knowledge-West Communications Corporation. All inter-company transactions have been eliminated in these consolidated financial statements.

The investment by Knowledge-West Communications Corporation in a joint venture, Knowledge West Partnership, has been accounted for in these financial statements on an equity basis.

b) Depreciation and amortization

The Authority records fixed assets at cost and depreciates or amortizes them using the straight line method over their estimated useful life as follows:

Furniture and fixtures	Over ten years
Equipment	Over five years
Earth stations	Over five years
Network equipment	Over five years
Leasehold improvements	Term of lease

c) Donations

During the year the Authority carried out a fund raising campaign called Partners in Knowledge. Donations from the campaign are accounted for on a cash basis.

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended March 31, 1988

---

3. Investment and advances

Details of the investment in a joint venture, Knowledge West Partnership, accounted for on an equity basis are as follows:

	1988	1987
Advances	$2,329,067	$2,254,653
Accumulated deficit	(1,159,764)	(885,450)
	1,169,303	1,369,203
Write-down of investment	(631,696)	--
	$ 537,607	$1,369,203

Summary financial information relating to the proportionate share of the assets, liabilities and operations reported by the joint venture is as follows:

	1988	1987
Current assets	$ 9,689	$ 7,275
Fixed assets	1,171,381	1,369,692
	1,181,070	1,376,967
Current liabilities	11,767	7,764
Equity	$1,169,303	$1,369,203
Expenditures	$ 78,176	$ 56,869
Depreciation	196,138	196,138
	$ 274,314	$ 253,007

The Knowledge Network Communications Corporation has reached agreement in principle for the sale of its interest in the joint venture to Rogers Cable TV Limited. The draft agreement provides for the sale on September 30, 1988, of most of the Corporation's ownership interest in the assets of the joint venture for $404,815 and for the sale on August 31, 1991 of its remaining 5% interest in certain of the assets for $36,801.

As the Corporation does not anticipate that the residual balance of its investment after the sale will be recovered, the balance, amounting to $631,696, has been written off as an extraordinary item in these financial statements.

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended March 31, 1988

---

4. Change in accounting estimate

Effective April 1, 1987, the Authority revised the estimated useful life of equipment from ten years to five years. The change in estimated useful life resulted in an increase in the amount of depreciation for the year of $35,733.

5. Fixed Assets

	Cost	Accumulated Depreciation	1988 Net Book Value	1987 Net Book Value
Furniture & fixtures	$ 127,205	$ 58,940	$ 68,265	$ 58,219
Equipment	431,984	231,979	200,005	188,355
Earth stations	84,131	84,130	1	1
Network equipment	1,927,322	1,409,055	518,267	274,332
Leasehold improvements	225,208	213,554	11,654	--
	$2,795,850	$1,997,658	$ 798,192	$ 520,907

6. Surplus

Surplus substantially represents funding received from the Provincial Government which has been used for the acquisition of fixed assets and for making advances to the subsidiary company.

7. Agency funds

a) The Authority holds funds of $397,560 (1987-nil) for the Discovery Training Network project. During the period ended March 31, 1988, the project received grants of $710,501 ($310,501 from the Government of Canada and $400,000 from the Province of British Columbia) and disbursed operating expenditures of $204,082 and capital expenditures of $108,859.

b) The Authority holds funds of $6,779 (1987-$14,466) on behalf of the Open University Consortium of British Columbia for travel and administration.

8. Commitments

a) At March 31, 1988, the Authority had outstanding commitments of $482,994 (1987 - $168,558) for fixed asset and program acquisitions.

b) The minimum annual contractual obligations of operating leases are as follows:

1989	135,385
1990	121,893
1991	2,618

c) Knowledge-West Communications Corporation has commitments to the joint venture, Knowledge West Partnership, for maintenance and space rental of the cable system up to September 30, 1988. These commitments will amount to approximately $35,000.

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended March 31, 1988

---

9. Subsequent events

a) As explained in Note 1, the Authority was dissolved as of April 1, 1988.

b) As explained in Note 3, the subsidiary of the Authority, the Knowledge-West Communications Corporation, has reached an agreement in principle to sell its interest in the joint venture to Rogers Cable TV Limited.

10. Comparative figures

Certain 1987 figures have been restated in order to conform with financial statement presentation adopted in 1988.

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Chairman and Members of the
Legal Services Society, and

To the Attorney General,
Province of British Columbia

I have examined the balance sheet of the Legal Services Society as at March 31, 1988 and the statements of income and expenditures and accumulated income over expenditures for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Society as at March 31, 1988 and the results of its operations for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 30, 1988

LEGAL SERVICES SOCIETY
BALANCE SHEET
AS AT MARCH 31, 1988

	1988	1987
ASSETS		
Cash and term deposits	$5,173,536	$3,314,106
Accounts receivable - related parties	179,833	112,470
- other	75,314	33,935
Prepaid expenses	72,804	73,771
	$5,501,487	$3,534,282
LIABILITIES		
Accounts payable - general	$ 360,210	$ 284,969
- tariff	3,460,079	2,197,208
Professional staff benefit plan	247,323	241,300
	4,067,612	2,723,477
ACCUMULATED INCOME OVER EXPENDITURES		
Unappropriated	-	810,805
Reserve for tariff expenditures	1,433,875	-
	1,433,875	810,805
	$5,501,487	$3,534,282

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

B. Cohen
Vice-Chairman

Lois Hollstedt
L. Hollstedt
Director

LEGAL SERVICES SOCIETY
STATEMENT OF INCOME AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
INCOME		
GRANTS		
Province of British Columbia	$19,427,467	$18,235,513
Law Foundation - regular	3,000,000	3,171,848
- supplement	-	518,763
Notary Foundation	199,796	-
	22,627,263	21,926,124
OTHER INCOME		
Interest	452,117	156,825
Legal costs recovered from clients	81,879	98,608
Publications	22,732	22,418
Miscellaneous	5,595	6,676
	562,323	284,527
	23,189,586	22,210,651
EXPENDITURES		
Area directors	104,700	99,389
Board expenses	27,124	19,672
Computer	132,909	150,049
Duty counsel	647,799	635,806
Grants and contracted services	2,318,640	2,167,073
Libraries	106,583	86,447
Miscellaneous	83,025	72,028
Office	548,580	530,533
Premises	437,610	457,548
Publications	81,756	93,178
Salaries and benefits	4,766,430	4,404,380
Tariffs	12,899,553	11,253,265
Transcripts	209,015	276,631
Travel	202,792	183,007
	22,566,516	20,429,006
EXCESS OF INCOME OVER EXPENDITURES FOR THE YEAR	$ 623,070	$ 1,781,645

LEGAL SERVICES SOCIETY
STATEMENT OF ACCUMULATED INCOME OVER EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1988

UNAPPROPRIATED ACCUMULATED INCOME OVER EXPENDITURES <ACCUMULATED EXPENDITURES OVER INCOME>	1988	1987
Balance - beginning of year	$ 810,805	$ <970,840>
Excess of income over expenditures	623,070	1,781,645
	1,433,875	810,805
Reserve for tariff expenditures	1,433,875	-
Balance - end of year	-	810,805
RESERVE FOR TARIFF EXPENDITURES		
Balance - beginning of year	-	-
Appropriated during the year	1,433,875	-
Balance - end of year	1,433,875	-
ACCUMULATED INCOME OVER EXPENDITURES	$1,433,875	$ 810,805

LEGAL SERVICES SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988

1. Organizational objectives

Under the Legal Services Society Act the objects of the Society are to ensure that:

(a) services ordinarily provided by a lawyer are afforded to individuals who would not otherwise receive them because of financial or other reasons; and
(b) education, advice and information about law are provided for the people of British Columbia.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

- property and equipment are recorded as operating expenditures at the time of acquisition; and
- client contributions and awarded costs are recorded on a cash basis.

3. Commitments

The Society has commitments under long-term operating leases for the following:

	OFFICE PREMISES	COMPUTER EQUIPMENT	TOTAL
1989	$ 246,449	$ 7,585	$254,034
1990	183,244	--	183,244
1991	139,496	--	139,496
1992	100,878	--	100,878
1993	8,287	--	8,287
	$ 678,354	$ 7,585	$ 685,939

The Society's head office premises are provided at a reduced rent. The difference between the market value of the rent and the rent paid is approximately $228,000 a year. These premises are provided under an agreement that expires on May 31, 1999.

4. Reserve for tariff expenditures

By resolution on June 22, 1988, the Board of Directors of the Society appropriated the accumulated excess of income over expenditures of the Society as a reserve for tariff expenditures.

Notes to 1987/88 Financial Statements
Page Two

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5. **Related parties**

In 1988, the Society received 84% (1987 - 82%) of its income from the Province of British Columbia and 13% (1987 - 17%) of its income from the Law Foundation of British Columbia. The Society depends on funding from these two sources for the continuance of its operations.

Under cost sharing agreements approximately 50% of the Society's expenditures on legal aid are recoverable by the Province of British Columbia from the Government of Canada.

The Province pays certain telephone and postage costs of the Society and provides audit services that are not included in the expenditures. In 1988, these costs amounted to $246,091 (1987 - $207,100).

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Chairman of the
Medical Services Commission of British Columbia, and

To the Minister of Health,
Province of British Columbia:

I have examined the balance sheet of the Medical Services Commission of British Columbia as at March 31, 1988 and the statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1988 and the results of its operations for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
July 8, 1988

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

BALANCE SHEET

AS AT MARCH 31, 1988

(thousands of dollars)

	1988	1987
ASSETS		
Cash	$ 7,065	$ 5,847
Accounts Receivable	4,625	6,559
Due from the Province of British Columbia	162,383	148,548
	$174,073	$160,954
LIABILITIES		
Accounts Payable	$ 1,432	$ 1,499
Premiums Received in Advance	70,038	57,873
Unpaid Claims	102,603	101,582
	$174,073	$160,954

The accompanying notes are an integral part of these financial statements.

On behalf of the Commission:

Dr. C. B. Henderson, Chairman

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1988

(thousands of dollars)

	1988	1987
REVENUE		
Subscribers' Premiums	$ 421,154	$380,803
Premium Assistance - Province of British Columbia (note 3)	102,334	90,270
	523,488	471,073
EXPENDITURE		
Service Costs		
Medical Care	942,162	897,498
Supplementary Care	59,627	65,409
	1,001,789	962,907
Administration		
Data Processing	7,599	7,612
General Office	3,608	3,400
Salaries	13,158	12,892
	24,365	23,904
	1,026,154	986,811
Excess of Expenditure over Revenue	(502,666)	(515,738)
Contributions from the Province of British Columbia	502,666	515,738
	$ -	$ -

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. The Commission

The Medical Services Commission was established, effective July 1, 1968, by the Government of the Province of British Columbia under the Medical Service Act and Regulations, to administer and operate the Medical Services Plan.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles, except as modified by note 'b' below. The significant accounting policies adopted in the preparation of these financial statements are as follows:

a) Premium Revenues

Premium revenues are recognized when earned.

b) Benefits and Administration Expenditure

All expenditures are recorded on an accrual basis except for expenditures relating to certain benefit plans available to members of the British Columbia Medical Association. The benefit plan expenditures are recorded on a cash basis because accruals cannot be determined with a reasonable degree of certainty and their estimation is impracticable.

The cost of furniture and equipment is charged to administration expense in the year of acquisition.

c) Unpaid Claims

Unpaid claims includes a provision for unpresented and unprocessed claims for services provided, and is based on past claim experience and trends.

d) Recovery Due to Overutilization

Under the term of a memorandum of agreement between the Commission and the British Columbia Medical Association, the Commission is entitled to recover payments made for medical services in excess of an agreed amount, and considered to have arisen due to overutilization of the services. The recovery, if any, is recognized when an agreement is signed between the parties regarding the overutilization of the services. The amount of the recovery is recorded as a reduction of expenditure.

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

3. Premium Assistance - Province of British Columbia

Premium assistance represents premium subsidies for qualified subscribers whose incomes are below specified amounts.

4. Recovery due to Overutilization

A recovery in the amount of $11,862,326 with respect to overutilization of medical services in the 1986/87 fiscal year was agreed by the parties in July 1987, and has been recognized in the current year. No agreement has been reached regarding overutilization of the services for the current year as at the date of the auditor's report.

5. Relationship with the Province of British Columbia

The Ministry of Health absorbs certain administration and accommodation costs associated with the operations of the Commission.

6. Subsequent Events

a) During the year ended March 31, 1988, premiums under the Medical Services Plan were remitted directly to the Commission. Amendments to the Medical Service Act Regulations approved by Order-in-Council dated March 25, 1988, require that premiums under the Plan be remitted to the Minister of Finance and Corporate Relations. The change in the accounting for premiums has been effected commencing April 1, 1988.

b) Subsequent to March 31, 1988, an action was commenced by physicians in the section of Emergency Medicine of the British Columbia Medical Association claiming damages, together with interest and costs, for payments allegedly withheld by the Commission. The amount of the damages is not stated in the Writ of Summons served on the Commission. It is the opinion of the Commission's management and its legal counsel that the physicians have no cause of action.

PACIFIC COACH LINES LIMITED

PACIFIC COACH LINES LIMITED

BALANCE SHEET

(Prepared Without Audit)

ASSETS

	March 31 1988	March 31 1987
Current assets:		
Cash	$ 46,868	$ 80,599
Accounts receivable	7,870	30,525
Pension overpayment recoverable	33,376	33,376
	88,114	144,500
Fixed assets:		
Land and buildings	---	430,348
Less: Accumulated depreciation	---	5,252
	---	425,096
	$ 88,114	$569,596

LIABILITIES

	March 31 1988	March 31 1987
Current Liabilities		
Accounts Payable and accrued liabilities	$ 864	---
	864	---

SHAREHOLDER'S EQUITY

	March 31 1988	March 31 1987
Share capital:		
Authorized - 10,000 common shares of $1 par value		
Issued - 2 common shares	2	2
Contributed surplus	2,491,366	2,491,366
Contribution to the Province of British Columbia	(1,175,000)	---
Deficit	(1,229,118)	(1,921,772)
	87,250	569,596
	$ 88,114	$ 569,596

President

PACIFIC COACH LINES LIMITED

STATEMENT OF OPERATIONS AND DEFICIT

(PREPARED WITHOUT AUDIT)

	Year Ended March 31	
	1988	1987
Revenue:		
Rental and sundry revenue	$ 2,500	$ 72,330
Interest on short term deposits	74,612	52,776
	77,112	125,106
Expenses:		
Wages and benefits	---	20,151
Professional fees	1,163	133
Other operating expenses	2,888	31,673
Depreciation	58	698
	4,109	52,655
Income (loss) before extraordinary items	73,003	72,451
Correction of Prior Year's Income	(4,293)	---
Extraordinary income (expense) relating to privatization:		
Gain on sale of fixed assets	623,944	---
Income (loss) for year	692,654	72,451
Deficit, beginning of year	1,921,772	1,994,223
Deficit, end of year	$1,229,118	$1,921,772

PROVINCIAL CAPITAL COMMISSION

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Chairman and Members of the
Provincial Capital Commission, and

To the Minister of Municipal Affairs, Recreation and Culture
Province of British Columbia:

I have examined the balance sheet of the Provincial Capital Commission as at March 31, 1988 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1988 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Capital Commission Act. In my opinion, except for the matter reported in the subsequent paragraph, these transactions were, in all significant respects, in compliance with the Act.

The Provincial Capital Commission is required by section 10 of the Act to obtain approval from the Lieutenant Governor in Council for each capital project having an estimated cost of more than $200,000. The Commission obtained approval from the Lieutenant Governor in Council authorizing a total expenditure of $578,000 for a specific capital project. This project was completed during the year ended March 31, 1988 for a total cost of $680,559, resulting in an unauthorized expenditure of $102,559. This excess expenditure was charged to unappropriated surplus.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 12, 1988

PROVINCIAL CAPITAL COMMISSION

BALANCE SHEET

AS AT MARCH 31, 1988

	1988	1987
ASSETS		
Cash	$ 93,265	$ 45,906
Short-term investments (at cost which approximates market value)	1,835,157	2,200,827
Accounts receivable	56,690	216,384
Inventory	9,072	10,208
Prepaid expenses	34,907	15,935
Property	1	1
	$2,029,092	$2,489,261
LIABILITIES		
Due to Province of British Columbia	$ 65,795	$ 42,408
Accounts payable and accrued liabilities	113,579	220,599
	179,374	263,007
SURPLUS		
Appropriated	332,057	886,854
Unappropriated	1,517,660	1,339,399
Contributed	1	1
	1,849,718	2,226,254
	$2,029,092	$2,489,261

The accompanying notes are an integral part of these financial statements.

Approved on behalf of the Commission:

K.A.S. Hill - Chairman

P. Charlesworth - Vice Chairman

PROVINCIAL CAPITAL COMMISSION

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED MARCH 31, 1988

	Beautification		Operations					
			General		Crystal Gardens		Total	
	1988	1987	1988	1987	1988	1987	1988	1987
REVENUE								
Grants (note 3)	$255,000	$255,000	$ 300,000	$ 361,754	$ -	$ -	$ 555,000	$ 616,754
Admissions	-	-	-	-	434,939	562,117	434,939	562,117
Ballroom, lounge rental and bar sales	-	-	-	-	171,170	169,792	171,170	169,792
Interest	-	-	183,729	193,276	-	2,987	183,729	196,263
Tenant rentals	-	-	640,452	549,861	220,157	238,750	860,609	788,611
Other revenue	-	-	8,357	12,381	18,222	4,138	26,579	16,519
	255,000	255,000	1,132,538	1,117,272	844,488	977,784	2,232,026	2,350,056
EXPENDITURE								
Operating (Schedule 1)	-	-	794,849	704,203	902,274	916,563	1,697,123	1,620,766
Capital (Schedule 2)	283,409	190,951	628,030	234,109	-	-	911,439	425,060
	283,409	190,951	1,422,879	938,312	902,274	916,563	2,608,562	2,045,826
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	(28,409)	64,049	(290,341)	178,960	(57,786)	61,221	(376,536)	304,230
SURPLUS (DEFICIT) - BEGINNING OF YEAR	300,188	236,139	2,503,014	2,324,054	(576,949)	(638,170)	2,226,253	1,922,023
- END OF YEAR	$271,779	$300,188	$2,212,673	$2,503,014	$(634,735)	$(576,949)	$1,849,717	$2,226,253
SURPLUS - APPROPRIATED (Schedule 2)							$ 332,057	$ 886,854
- UNAPPROPRIATED							1,517,660	1,339,399
							$1,849,717	$2,226,253

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988

1. THE COMMISSION

The Provincial Capital Commission operates under authority of the Capital Commission Act.

The Commission is responsible for the following:

- advising on the planning and funding of improvement and beautification projects in the Capital Improvement District;
- controlling and managing specific approved projects not under the direct control of member municipalities;
- co-ordinating construction and development work of all construction proposals on land controlled or owned by the Province in the Capital Improvement District;
- serving Greater Victoria through co-operation with local municipalities and by assistance funding to approved improvement and beautification projects; and
- operating the Crystal Gardens and St. Ann's Academy building.

2. SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies followed in the preparation of these financial statements are:

a) Inventory

Inventory is valued at the lower of cost and net realizable value.

b) Property

Property is comprised of land and buildings owned by the Commission and is recorded at a nominal value of one dollar. The costs of purchasing such assets and making capital improvements to them are written off when incurred.

c) Appropriated Surplus

Appropriated Surplus is comprised of balances of amounts approved by Orders-in-Council for capital projects which are not yet completed. Such projects are undertaken in cooperation with Capital Improvement District municipalities.

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988

3. GRANT REVENUES

Grant Revenues represent the following payments received by the Commission during the 1988 fiscal year:

- Ministry of Municipal Affairs, Recreation and Culture:
  - $300,000 to cover operating expenses; and
  - $255,000 appropriated to the Beautification fund.

4. RELATED PARTY TRANSACTIONS

The Provincial Capital Commission is a corporation which operates under the Capital Commission Act, with the Minister responsible being the Minister of Municipal Affairs, Recreation and Culture.

Under the Act, the Province of British Columbia exercises control over the financial and operating decisions of the Commission by the following means:

- eight of the fourteen Commission members are appointed by the Lieutenant Governor in Council;
- bylaws are brought into force upon approval of the Lieutenant Governor in Council; and
- the approval of the Lieutenant Governor in Council is required for a capital project that has an estimated cost of more than $200,000 and a capital project that is undertaken in cooperation with a local municipality or other authority (Schedule 2).

In the normal course of its operations during the year, the Commission participated in the following transactions with the Province of British Columbia:

- the Ministry of Finance and Corporate Relations acted as fiscal agent for the Commission;
- the Ministry of Finance and Corporate Relations provided grants to fund the Commission's operations and capital projects;
- the Commission acquired and provided other goods and services from the Province and certain Crown corporations, predominantly under prevailing trade terms.

5. RECLASSIFICATIONS

Certain 1987 figures have been reclassified in order to conform with the presentation adopted in 1988.

Schedule 1

PROVINCIAL CAPITAL COMMISSION
SCHEDULE OF OPERATING EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1988

	General Operations		Crystal Gardens		Total	
	1988	1987	1988	1987	1988	1987
Advertising and promotion	$ 29,594	$ 16,989	$132,108	$ 87,723	$ 161,702	$ 104,712
Aviary	-	-	33,290	28,894	33,290	28,894
Bad debts	-	39	154	142	154	181
Ballroom, lounge and bar	-	-	65,410	66,866	65,410	66,866
Commissions	46,373	40,045	-	-	46,373	40,045
Capital Expenditures	57,922	84,124	-	-	57,922	84,124
Freight	-	-	1,549	1,959	1,549	1,959
Horticultural	-	-	33,277	33,983	33,277	33,983
Insurance	22,554	18,036	23,131	17,216	45,685	35,252
Janitorial	14,541	12,960	53,389	60,364	67,930	73,324
Landscaping	37,769	31,244	-	-	37,769	31,244
Miscellaneous	3,764	10,064	26,287	14,711	30,051	24,775
Office	39,355	30,859	6,029	8,595	45,384	39,454
Professional services	28,832	17,885	-	2,500	28,832	20,385
Property taxes	38,637	42,198	41,724	32,806	80,361	75,004
Rent	3,479	3,479	-	-	3,479	3,479
Repairs and maintenance	73,338	19,046	75,990	146,558	149,328	165,604
Salaries and benefits	336,784	313,162	291,116	274,340	627,900	587,502
Security	8,358	6,307	30,960	28,922	39,318	35,229
Telephone	3,338	4,451	4,444	4,875	7,782	9,326
Tours	-	-	15,019	43,774	15,019	43,774
Travel	154	1,900	3,069	2,653	3,223	4,553
Utilities	50,057	48,715	65,328	59,682	115,385	108,397
Wharfinger services	-	2,700	-	-	-	2,700
	$794,849	$704,203	$902,274	$916,563	$1,697,123	$1,620,766

Schedule 2

PROVINCIAL CAPITAL COMMISSION
SCHEDULE OF APPROPRIATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1988

	Balance at Beginning of Year	Authorized Additions During the Year	Capital Expenditures During the Year	Transfers To Unappropriated Surplus	Balance at End of Year
Beautification					
Colquitz Creek	$ 7,694	$ -	$ -	$ 7,694	$ -
Fleming Beach	22,956	-	22,903	53	-
Brentwood Bay Pioneer Park	32,100	-	32,100	-	-
West Bay Development Phase I	16,213	162,030	119,867	-	58,376
Cuthbert Holmes Park	194,000	-	88,539	-	105,461
Douglas Street/Saanich	20,000	99,800	20,000	-	99,800
	292,963	261,830	283,409	7,747	263,637
General					
812 Wharf Street	479,844	-	582,403	(102,559)	-
468/470 Belleville Street	114,047	-	45,627	-	68,420
	593,891	-	628,030	(102,559)	68,420
	$886,854	$261,830	$911,439	$(94,812)	$332,057

PROVINCIAL RENTAL HOUSING CORPORATION

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Shareholder of the Provincial Rental
Housing Corporation, and

To the Minister of Social Services and Housing
Province of British Columbia

I have examined the statement of financial position of the Provincial Rental Housing Corporation as at December 31, 1987 and the statements of revenue, expenses and accumulated return of investment and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
February 29, 1988

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1987

ASSETS	1987	1986
CURRENT ASSETS		
Amortization revenue receivable	$ 115,521	$ 150,356
Prepaid expenses	15,360	14,698
	130,881	165,054
INVESTMENT IN RENTAL HOUSING (Note 3)	71,678,600	73,013,128
	$ 71,809,481	$ 73,178,182
LIABILITIES AND SHAREHOLDER'S EQUITY		
CURRENT LIABILITIES		
Accrued interest payable	$ 115,196	$ 4,841,198
Current portion of long-term debt	-	611,059
	115,196	5,452,257
LONG-TERM DEBT (Note 4)	70,991,763	67,023,403
	71,106,959	72,475,660
SHARE CAPITAL		
Authorized 10,000 common shares of no par value		
Issued and fully paid - 3 shares	3	3
CONTRIBUTED SURPLUS	$ 669,076	$ 669,076
RETAINED EARNINGS	33,443	33,443
	702,522	702,522
	$ 71,809,481	$ 73,178,182

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

R. J. Carter
Director

Director

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED RETURN OF INVESTMENT

FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
AMORTIZATION REVENUE (Note 2(a))	$ 8,600,310	$ 8,696,516
EXPENSES		
Interest on long-term debt	7,239,620	7,243,484
Insurance	26,162	21,766
Loss on disposal of rental housing properties	-	51,287
	7,265,782	7,316,537
EXCESS OF REVENUE OVER EXPENSES	1,334,528	1,379,979
ACCUMULATED RETURN OF INVESTMENT		
Balance at beginning of year	16,412,933	15,032,954
Balance at end of year (Note 3)	$ 17,747,461	$ 16,412,933

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
CASH PROVIDED BY INVESTMENT ACTIVITIES		
Excess of revenue over expenses	$ 1,334,528	$ 1,379,979
Add item not involving a current cash flow:		
Loss on disposal of rental housing properties	-	51,287
	1,334,528	1,431,266
Proceeds from disposal of rental housing properties	-	500,607
Decrease (increase) in amortization revenue receivable	34,835	(150,356)
(Increase) in prepaid expenses	(662)	(3,781)
(Decrease) increase in accrued interest payable	(4,726,002)	138,804
	(3,357,301)	1,916,540
CASH APPLIED TO FINANCING ACTIVITIES		
Net increase (decrease) of outstanding debt	3,357,301	(1,916,540)
CASH, END OF YEAR	$ -	$ -

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987

1. THE CORPORATION

The Provincial Rental Housing Corporation is incorporated under the Company Act of the Province of British Columbia. The Corporation is wholly owned by the Province of British Columbia, and is an agent of the Crown.

The Corporation has been involved in the acquisition and funding of social housing projects. It holds investment in such housing projects, the cost of which it expects to recover over periods of approximately 50 years. The rental housing units of the Corporation are managed by the British Columbia Housing Management Commission.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles appropriately modified, as disclosed below, to reflect the nature and purpose of the Corporation.

a) Amortization Revenue

Amortization revenue represents amounts charged to the British Columbia Housing Management Commission based on the capital and interest costs of the housing units amortized generally over 50 years.

b) Investment in Rental Housing

Investment in rental housing is stated at cost less accumulated return of investment. The accumulated return of investment consists of the excess of revenue over expenses including gains and losses on disposal of rental properties. Gains and losses on disposal of rental properties are calculated on the basis of cost of investment in rental housing before deducting accumulated return of investment.

3. INVESTMENT IN RENTAL HOUSING

The investment of the Corporation in subsidized rental housing at December 31, 1987 was comprised of 100 projects and consisted of the following:

	1987	1986
Properties eligible for Federal loans	$ 63,482,033	$ 63,482,033
Provincial share of joint Federal/ Provincial properties	24,916,155	24,916,155
Property not eligible for Federal loans	1,027,873	1,027,873
	89,426,061	89,426,061
Less - accumulated return of investment	17,747,461	16,412,933
	$ 71,678,600	$ 73,013,128

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987

4. LONG-TERM DEBT

	1987	1986
Province of British Columbia		
9.75% Debenture	$ 24,373,641	$ 20,286,907
11.25% Mortgage loan	1,023,328	1,025,052
	25,396,969	21,311,959
Canada Mortgage and Housing Corporation		
Debenture mortgage loans	45,594,794	46,322,503
	70,991,763	67,634,462
Less - current portion	-	611,059
	$ 70,991,763	$ 67,023,403

(a) The provincial debenture is repayable on demand and is secured by a first floating charge on all the property, assets and undertakings of the Corporation.

The provincial mortgage loan is repayable over 35 years. The loan bears interest at 11.25% compounded yearly and is a registered mortgage against the property. The interest rate was reduced from 14.50% effective January 1, 1987.

(b) The debenture mortgage loans are repayable to the Canada Mortgage and Housing Corporation over terms of up to fifty years. These loans bear interest at rates from 8% to 10.75% and are secured by unregistered first mortgages on properties with a cost of $56,241,089.

The aggregate repayments of principal required to meet debt obligations in each of the next five years are estimated to be as follows:

1988	-
1989	130,143
1990	143,090
1991	157,334
1992	173,005

5. ADMINISTRATION COSTS

No administration costs are charged to the Corporation for services performed by personnel of the Ministry of Social Services and Housing.

SCIENCE COUNCIL OF BRITISH COLUMBIA AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT
TO THE MINISTER OF UNIVERSITIES,
SCIENCE AND COMMUNICATIONS

We have examined the balance sheet of The Science Council of British Columbia and Secretariat on Science, Research and Development as at March 31, 1988 and the statements of research receipts, expenditures and appropriations; T.E.S.T. receipts, expenditures and appropriations; and operations receipts, expenditures and appropriations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council and Secretariat as at March 31, 1988 and the results of their operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
May 10, 1988

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
BALANCE SHEET AS AT MARCH 31, 1988

	1988 $	1987 $
ASSETS		
CASH AND SHORT-TERM DEPOSITS	3,007,343	2,985,688
ACCOUNTS RECEIVABLE	262,784	33,435
PREPAID EXPENSES	2,217	1,611
	3,272,344	3,020,734
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	111,304	96,018
APPROPRIATIONS		
RESEARCH (note 2)	2,941,025	2,603,061
TRAINING EMPLOYMENT IN SCIENCE AND TECHNOLOGY (T.E.S.T.) (note 3)	180,980	252,083
OPERATIONS	39,035	69,572
	3,161,040	2,924,716
	3,272,344	3,020,734

COMMITMENTS (Schedule and notes 2 and 3)

APPROVED BY THE COUNCIL AND SECRETARIAT

JA McEwan

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF RESEARCH RECEIPTS, EXPENDITURES AND APPROPRIATIONS

FOR THE YEAR ENDED MARCH 31, 1988

	1988 $	1987 $
RESEARCH RECEIPTS		
Grants from the Province of British Columbia	3,500,000	3,500,000
Interest	250,161	225,010
Refunds of prior years' research expenditures	107,068	82,036
Strategic Planning for Applied Research and Knowledge (S.P.A.R.K.) recoveries	100,000	
Contributions - Supercomputer Study	13,500	
Other	230	454
	3,970,959	3,807,500
RESEARCH EXPENDITURES - see Schedule		
Research grants	3,015,528	2,838,723
Industrial Post-Doctoral Fellowships (IPDF)	192,720	228,125
Graduate Research Engineering and Technology (GREAT) awards		507,000
Science and Engineering awards	23,973	19,799
Special requests	127,956	90,215
Special projects	89,366	86,447
Honoraria and other expenses	11,159	8,950
Strategic Planning for Applied Research and Knowledge (S.P.A.R.K.)	172,293	
	3,632,995	3,779,259
EXCESS OF RECEIPTS OVER EXPENDITURES	337,964	28,241
RESEARCH APPROPRIATIONS - BEGINNING OF YEAR	2,603,061	2,574,820
RESEARCH APPROPRIATIONS - END OF YEAR (encumbered by outstanding commitments) (note 2)	2,941,025	2,603,061

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF T.E.S.T. RECEIPTS, EXPENDITURES AND APPROPRIATIONS

FOR THE YEAR ENDED MARCH 31, 1988 (note 3)

	Year ended March 31, 1988 $	Period from December 1, 1986 to March 31, 1987 $
T.E.S.T. RECEIPTS		
Grants from the Province of British Columbia	382,171	250,000
Grants from the Government of Canada	60,071	15,052
Interest income	23,031	2,083
	465,273	267,135
T.E.S.T. EXPENDITURES (GRANTS)	481,749	
T.E.S.T. EXPENDITURES (OPERATIONS)		
Administration and accounting	8,587	6,496
Courier, communications and travel	1,241	495
Rent	5,856	813
Salaries and employee benefits	38,071	4,855
Utilities and supplies	872	2,393
	536,376	15,052
(DEFICIENCY) EXCESS OF RECEIPTS OVER EXPENDITURES	(71,103)	252,083
T.E.S.T. APPROPRIATIONS - BEGINNING OF PERIOD	252,083	
T.E.S.T. APPROPRIATIONS - END OF PERIOD (encumbered by outstanding commitments) (note 3)	180,980	252,083

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF OPERATIONS RECEIPTS, EXPENDITURES AND APPROPRIATIONS

FOR THE YEAR ENDED MARCH 31, 1988

	1988 $	1987 $
OPERATIONS RECEIPTS		
Grants from the Province of British Columbia	300,000	300,000
Interest	12,906	12,163
Recoveries -		
Advanced Systems Foundation	4,071	
British Columbia Health Care Research Foundation	120,629	112,843
Other		134
Training Employment in Science and Technology	54,627	15,052
	492,233	440,192
EXPENDITURES		
Computer services	2,707	5,748
Consulting and temporary staff	3,865	4,466
Furniture and equipment	4,108	11,430
Leasehold improvements	467	49,538
Long-term planning study		40,000
Meetings	9,214	4,593
Personnel - recruitment	36,158	
Photocopying and printing	31,944	20,050
Postage and courier	18,937	7,722
Professional fees	5,669	5,580
Publications	2,362	2,434
Rent	54,660	38,240
Salaries and employee benefits	317,465	267,396
Stationery and supplies	3,773	4,597
Telephone	16,287	11,523
Travel	15,154	9,914
	522,770	483,231
DEFICIENCY OF RECEIPTS OVER EXPENDITURES	(30,537)	(43,039)
OPERATIONS APPROPRIATIONS - BEGINNING OF YEAR	69,572	112,611
OPERATIONS APPROPRIATIONS - END OF YEAR	39,035	69,572

Coopers
&Lybrand

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. ACCOUNTING POLICIES

Fixed Assets

Fixed assets are not capitalized and depreciated as assets of the Council and Secretariat, but are written off in the period in which they are purchased.

Research Grants

Outstanding research grant commitments are conditional on receipt of satisfactory progress reports and are not recorded until actually disbursed.

2. RESEARCH GRANT COMMITMENTS (see Schedule)

During the year, the Council approved funding for research projects, IPDF's, GREAT's, Science and Engineering awards, special requests, special projects, honoraria and other expenses totalling $4,184,017. At March 31, 1988, known outstanding commitments totalled $2,830,549 which, together with additional estimated renewed commitments for the year ending March 31, 1989 of $1,696,850, amount to $4,527,399 in known and estimated outstanding commitments.

3. TRAINING EMPLOYMENT IN SCIENCE AND TECHNOLOGY

The program is a joint federally and provincially funded incentive program whereby financial assistance is available to firms and corporations that hire post-secondary graduates in the fields of science, engineering and technology. It is administered by the Secretariat under contract to the B.C. Ministry of Advanced Education and Job Training, and Employment and Immigration Canada. Administration costs for the program are paid by the Secretariat and are later reimbursed by the federal government. Except for $129,968 still receivable, funding from the provincial government for the programs has been received. The federal government funds administration costs but disburses funds directly to the grantees. At March 31, 1988, known commitments totalled $180,980 for provincial grants. The program was funded until March 31, 1988. A review by the two governments is underway and will determine if funding will continue.

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988

4. COMPARATIVE FIGURES

In the year ended March 31, 1988, minor changes have been made in financial statement description and in the classification of certain amounts. These changes are a matter of presentation only and do not represent a change in accounting policy. The financial statements for the year ended March 31, 1987, included for comparative purposes, have been reclassified to conform with the current year's format.

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF SCIENCE COUNCIL RESEARCH GRANTS
FOR THE YEAR ENDED MARCH 31, 1988

	Known outstanding commitments - beginning of year $	Additional commitments during year $	Commitment reductions during year $	Disbursed during year $	Known outstanding commitments - end of year $	Estimated renewed commitments 1988 - 1989 $	Known and estimated outstanding commitments at March 31, 1988 $
RESEARCH GRANTS							
Research Competition #6	7,970				7,970		7,970
Research Competition #7	9,340		(9,340)				
Research Competition #9	27,990		(19,277)	3,248	5,465		5,465
Research Competition #10	982				982		982
Research Competition #11	33,740		(27,530)	6,210			
Research Competition #12	205,788		(75,881)	96,527	33,380		33,380
Research Competition #13	361,019		(30,124)	208,287	122,608		122,608
Research Competition #14	641,166		(88)	549,635	91,443		91,443
Research Competition #15	1,006,242	5,349	(13,279)	830,085	168,227		168,227
Research Competition #16		1,345,478	(12,152)	716,253	617,073	619,298	1,236,371
Research Competition #17		2,071,492		605,283	1,466,209	811,552	2,277,761
	2,294,237	3,422,319	(187,671)	3,015,528	2,513,357	1,430,850	3,944,207
IPDF's	142,720	225,000	(43,750)	192,720	131,250		131,250
GREAT's						266,000	266,000
STAR's		50,000			50,000		50,000
SCIENCE AND ENGINEERING AWARDS		23,973		23,973			
SPECIAL REQUESTS							
Arts, Science and Technology Centre - Director	45,000			15,000	30,000		30,000
Arts, Science and Technology Centre - Regional Science Fairs 1987	2,100			2,100			
Arts, Science and Technology Centre - Regional Science Fairs 1988		21,000		18,900	2,100		2,100
B.C. Research - Artificial Light	3,735		(3,735)				
B.C.S.T.A./F.I.S.A. Book Prize 1987	5,230		(3,339)	1,891			
B.C.S.T.A./F.I.S.A. Book Prize 1988		10,000		4,005	5,995		5,995
S.T.C. Enterprises - Forest Technology Study	5,150		(5,150)				
Supercomputer Study	10,000	13,500		23,500			
Superconductivity Research	5,000	45,000		45,000	5,000		5,000
T.V. Science Show '87 (Pearl Productions)	10,000			9,000	1,000		1,000
Science talks		2,400		2,160	240		240
CCCT - Shad Valley 1988		6,400		6,400			
	86,215	98,300	(12,224)	127,956	44,335		44,335
SPECIAL PROJECTS							
A.G.A.R. Program Review Project		20,000		16,100	3,900		3,900
Public Information		73,266		73,266			
		93,266		89,366	3,900		3,900
STRATEGIC PLANNING FOR APPLIED RESEARCH AND KNOWLEDGE (S.P.A.R.K.)		260,000		172,293	87,707		87,707
HONORARIA AND OTHER EXPENSES		11,159		11,159			
	2,523,172	4,184,017	(243,645)	3,632,995	2,830,549	1,696,850	4,527,399

Coopers & Lybrand

PROVINCE OF BRITISH COLUMBIA

SIMON FRASER UNIVERSITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
Simon Fraser University, and

To the Minister of Advanced Education and Job Training,
Province of British Columbia:

I have examined the balance sheet of Simon Fraser University as at March 31, 1988 and the following statements for the year then ended:

Statement 2	- Statement of changes in appropriated expendable fund balances
Statement 3	- Statement of changes in unappropriated expendable fund balances
Statement 4	- Statement of changes in non-expendable fund balances
Statement 5	- Statement of changes in equity in plant assets

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at March 31, 1988 and the results of its operations and changes in fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for sponsored research revenue as explained in note 10 to the financial statements, on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 10, 1988

SIMON FRASER UNIVERSITY

Statement 1

BALANCE SHEET
AS AT MARCH 31, 1988
(thousands of dollars)

ASSETS	1988	1987
Cash and short-term investments	$ 42,702	$ 27,468
Accounts receivable	5,684	4,295
Prepaid expenses	428	316
Inventories	1,862	1,620
Long-term investments (Note 2)	2,329	2,109
Plant assets		
Land and buildings	113,812	110,290
Equipment	35,495	29,890
Library holdings	22,892	20,855
Leasehold Improvements	348	-
	$225,552	$196,843

LIABILITIES AND FUND BALANCES	1988	1987
Accounts payable and accrued liabilities	$ 8,579	$ 8,964
Loans payable (Note 3)	6,893	1,681
Long-term debt (Note 4)	45,856	47,960
Group insurance reserve (Note 5)	946	1,046
Retirement benefits reserve (Note 6)	3,898	3,840
Lease commitment reserve (Note 7)	13,737	-
Expendable fund balances		
Appropriated (Statement 2)		
General operating	6,658	7,428
Ancillary enterprises	430	309
Capital	1,256	1,805
Unappropriated (Statement 3)		
General operating	141	145
Sponsored research	2,545	2,259
Specific purpose	4,556	2,067
Ancillary enterprises	140	80
Capital	1,767	2,035
Non-expendable fund balances (Statement 4)		
Endowment	8,179	6,082
Student loan	83	83
Equity in plant assets (Statement 5)	119,888	111,059
	$225,552	$196,843

Approved:

D. Hudson
Chairman, Board of Governors

E.M. Scott, Ph. D.
Vice President, Finance
and Bursar

SIMON FRASER UNIVERSITY

Statement 2

STATEMENT OF CHANGES IN APPROPRIATED EXPENDABLE FUND BALANCES FOR THE YEAR ENDED MARCH 31, 1988

(thousands of dollars)

	Balances Beginning of Year	Released to Meet Expenditures	Additions During the Year	Balances End of Year
GENERAL OPERATING FUND				
Authorized allocations to following fiscal year	$1,481	$1,025	$672	$1,128
Provision for annualized costs	654	654	908	908
Provision for non-recurring expenditures	1,495	1,495	2,539	2,539
Provision for research grants carryover	749	299	302	752
Provision for self insurance and appraisal	200	14	(86)	100
Provision for specific expenditure	1,406	1,406	380	380
Provision for systems development	1,343	1,026	434	751
Provision for contingencies	100	-	-	100
	7,428	5,919	5,149	6,658
ANCILLARY ENTERPRISES FUND				
Provision for equipment replacement and capital improvements	309	59	180	430
CAPITAL FUND				
Provision for authorized projects	1,805	1,805	1,256	1,256
	$9,542	$7,783	$6,585	$8,344
1987 Comparative figures - as restated (Note 11)	$7,032	$6,835	$9,345	$9,542

Statement 3

SIMON FRASER UNIVERSITY
STATEMENT OF CHANGES IN UNAPPROPRIATED EXPENDABLE FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 1988
(thousands of dollars)

	General Operating	Sponsored Research	Specific Purpose	Ancillary Enterprises	Capital	Totals 1988	Totals 1987
REVENUES AND OTHER ADDITIONS							
Government grants and contracts							
Province of British Columbia	$69,092	$1,036	$5,407	$ -	$8,062	$83,597	$77,772
Government of Canada	-	7,674	3,142	-	-	10,816	8,864
Other governments	-	3	40	-	-	43	72
Student fees -credit courses	14,937	-	1,067	-	-	16,004	13,579
-non-credit courses	910	-	29	-	-	939	618
-other	679	-	-	-	-	679	530
Gifts, grants and contracts	40	550	14,475	-	19	15,084	1,474
Sale of goods and services	-	-	-	5,376	-	5,376	4,685
Investment income	1,367	-	1,476	-	287	3,130	2,898
Miscellaneous income	487	-	488	-	41	1,016	969
Authorized capital borrowings	-	-	-	-	4,793	4,793	3,701
Interest earned on sinking fund	-	-	-	-	748	748	648
	87,512	9,263	26,124	5,376	13,950	142,225	115,810
EXPENDITURES AND OTHER DEDUCTIONS							
Salaries-academic	29,970	626	972	-	-	31,568	29,020
-other instruction and research	5,142	4,842	906	-	-	10,890	9,702
-support staff	24,300	-	2,416	577	-	27,293	25,785
Total salaries	59,412	5,468	4,294	577	-	69,751	64,507
Employee benefits	6,861	291	664	67	-	7,883	6,989
Travel and personnel costs	2,161	793	1,090	23	-	4,067	3,531
Operating supplies and expenses	6,855	1,200	1,287	297	-	9,639	8,984
Equipment and furnishings	1,928	994	952	30	3,635	7,539	5,224
Equipment and facility rentals	1,661	19	66	2	-	1,748	1,822
Library acquisitions	2,064	-	25	-	-	2,089	1,773
Utilities	1,912	7	44	249	-	2,212	2,485
Scholarships, fellowships and bursaries	3,108	-	808	-	-	3,916	3,470
Contract services	1,555	-	15	176	-	1,746	1,677
Professional fees	1,460	111	336	-	-	1,907	2,101
Renovations and alterations	407	21	28	207	151	814	802
Debt servicing - interest	-	-	-	632	6,312	6,944	6,636
- principal	-	-	-	102	2,003	2,105	1,901
Cost of goods sold	-	-	-	2,854	-	2,854	2,288
Capital acquisitions	-	-	-	-	3,870	3,870	3,107
Internal cost allocations	(633)	126	502	5	-	-	-
External cost recoveries	(2,025)	-	(197)	(26)	-	(2,248)	(2,125)
	86,726	9,030	9,914	5,195	15,971	126,836	115,172
TRANSFERS AND APPROPRIATIONS							
Interfund transfers	(1,560)	53	(26)	-	1,204	(329)	(218)
Pension plan reserve transfer	-	-	-	-	-	-	2,801
Group insurance reserve transfer	-	-	100	-	-	100	(87)
Retirement benefits reserve transfer	-	-	(58)	-	-	(58)	(367)
Lease commitment reserve transfer	-	-	(13,737)	-	-	(13,737)	-
Change in appropriations (Statement 2)	770	-	-	(121)	549	1,198	(2,510)
	(790)	53	(13,721)	(121)	1,753	(12,826)	(381)
Net increase (decrease) during year	(4)	286	2,489	60	(268)	2,563	257
FUND BALANCES AT BEGINNING OF YEAR	145	2,259	2,067	80	2,035	6,586	6,329
FUND BALANCES AT END OF YEAR	$141	$2,545	$4,556	$140	$1,767	$9,149	$6,586

SIMON FRASER UNIVERSITY

Statement 4

STATEMENT OF CHANGES IN NON-EXPENDABLE FUND BALANCES FOR THE YEAR ENDED MARCH 31, 1988

(thousands of dollars)

	Endowment	Student Loan	Totals 1988	1987
GIFTS, GRANTS AND BEQUESTS	$1,768	-	$1,768	$446
TRANSFER FROM UNAPPROPRIATED EXPENDABLE FUNDS	329	-	329	218
Net increase during the year	2,097	-	2,097	664
FUND BALANCES AT BEGINNING OF YEAR	6,082	$83	6,165	5,501
FUND BALANCES AT END OF YEAR	$8,179	$83	$8,262	$6,165

SIMON FRASER UNIVERSITY

Statement 5

STATEMENT OF CHANGES IN EQUITY IN PLANT ASSETS FOR THE YEAR ENDED MARCH 31, 1988

(thousands of dollars)

	1988	1987
EQUITY INCREASED BY		
Additions to plant assets		
Capitalized acquisitions		
-Capital Fund	$ 3,870	$ 3,107
Equipment expensed when acquired		
-General Operating Fund	1,928	1,841
-Sponsored Research Fund	994	779
-Specific Purpose Fund	952	642
-Ancillary Enterprises Fund	30	42
-Capital Fund	3,635	1920
Library acquisitions expensed when acquired		
-General Operating Fund	2,064	1,759
-Specific Purpose Fund	25	14
	13,498	10,104
Repayment of capital borrowings	1,357	1,201
Interest earned on sinking fund	748	648
	15,603	11,953
EQUITY DECREASED BY		
Authorized capital borrowings	4,793	3,701
Land and buildings written off	-	60
Equipment written off	1,928	1,762
Library dispositions	53	50
	6,774	5,573
Net increase during year	8,829	6,380
BALANCE AT BEGINNING OF YEAR	111,059	104,679
BALANCE AT END OF YEAR	$ 119,888	$ 111,059

SIMON FRASER UNIVERSITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1) SIGNIFICANT ACCOUNTING POLICIES

a) General

These financial statements have been prepared with reference to accounting principles described in the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada", published by the Canadian Association of University Business Officers (CAUBO).

b) Fund Accounting

Fund accounting procedures are employed in order to recognize restrictions placed on the use of resources by donors, granting agencies, or the Board of Governors. Separate accounts are maintained for each fund to ensure observance of these restrictions. For financial reporting purposes, the Balance Sheet combines the assets and liabilities of all funds.

Funds are classified as expendable or non-expendable. Expendable funds may be expended within applicable restrictions. Non-expendable funds are held to generate investment income or to provide loans to students.

Expendable funds:

- General Operating
  Funds for general operations of the University under the direction of the Board of Governors.

- Sponsored Research
  Funds in the form of grants, contracts and gifts designated for the support of research activities.

- Specific Purpose
  Funds restricted externally or internally for specific projects and purposes.

- Ancillary Enterprises
  Funds for the residences and bookstore, which provide goods and services supplementary to the primary functions of teaching and research. These enterprises operate on a self-supporting basis.

- Capital
  Funds provided for the acquisition of capital assets, renovations, and repayment of long term debt.

Non-expendable funds
- Endowment
  Funds maintained as principal to generate income for defined purposes.

- Student Loan
  A revolving fund from which short-term loans are made to students.

c) Accrual Accounting

The University follows the accrual basis of accounting. Revenue is recorded when receivable and expenditures are recorded when goods or services are received, except that pension payments resulting from early retirement agreements are expensed as payments are made to retired employees or as annuities are purchased on their behalf.

d) Appropriations

Appropriations are established by the Board of Governors to provide for specific requirements in subsequent fiscal years and are released when the related expenditures have been made.

e) Investments

Investments are recorded at cost or, where donated,at fair market value. Gains and losses on sales of investments are recognized in the year of disposal and are included in investment income.

f) Inventories

Inventories of supplies are stated at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

g) Plant Assets

Plant asset expenditures of all funds are recorded in the Statement of Changes in Unappropriated Expendable Fund Balances. They are also recorded as assets on the Balance Sheet, except that renovations under $10,000 and repairs are not capitalized.

The original cost is deleted from the asset and equity accounts as follows:

- land and buildings are deleted upon disposal.
- equipment is deemed to have an average useful life of eight years and is written off in the ninth year.
- library holdings are reduced by estimated disposals and losses during the year.

Land initially granted to the University is recorded at $1. Land acquired subsequently is recorded at its fair market value at the time of acquisition.

Capital leases are not recorded as assets.

h) Capital Transactions

Borrowings authorized by the Province of British Columbia for capital expenditures are shown under "Revenues and Other Additions" of the Capital Fund. Payments for plant assets, repairs, maintenance and repayment of debt are shown under "Expenditures and Other Deductions".

i) Equity in Plant Assets

The equity in plant assets is increased as resources are used to pay for plant assets or to repay borrowings incurred for asset acquisitions. It is reduced by disposal of plant assets and write-off of equipment and library holdings.

j) University Interests in WCUMBS and TRIUMF

i) The University is one of five university members of the Western Canadian Universities Marine Biological Society (WCUMBS) which operates a research station at Bamfield, British Columbia. The University's annual operating grant to the Society (1988 - $137,961) is recorded as an expenditure from the General Operating Fund. The accounts of WCUMBS are not included in these statements except that initial contributions in the amount of $347,000 for capital acquisitions are recorded as plant assets on the Balance Sheet.

ii) The University is one of four parties to a joint venture agreement under which research is conducted at the Tri-Universities Meson Facility (TRIUMF) on the University of British Columbia campus and elsewhere. The facility and its operations are funded by federal government grants and the University makes no direct financial contribution. The accounts of TRIUMF are not included in these statements.

2) Long-Term Investments

Long-term investments are comprised of the following:

	1988	1987
	(thousands of dollars)	
Vancouver Foundation	$1,975	$1,800
Other	354	309
	$2,329	$2,109

Market value of the investments at March 31, 1988 was $2,655,000 (1987 $2,205,000). Vancouver Foundation investments represent permanently endowed trust funds recoverable from the Foundation.

3) Loans Payable

Loans payable consist of:

	1988	1987
	(thousands of dollars)	
Interim financing	$5,682	$1,681
Tenant loan	1,211	-
	$6,893	$1,681

The interim financing is for capital projects, as authorized by the provisions of the Educational Institution Capital Finance Act and the Financial Administration Act, and will be retired from proceeds of long-term debt. The tenant loan is for renovations to the University's Harbour Centre facility.

4) Long-Term Debt

Long-term debt consists of the following:

	1988	1987
	(thousands of dollars)	
British Columbia Educational Institutions Capital Financing Authority	$48,959	$48,959
Less sinking fund	10,020	8,017
	38,939	40,942
Canada Mortgage and Housing Corporation	3,280	3,313
British Columbia School Districts Capital Financing Authority	3,637	3,705
	$45,856	$47,960

4) Long-Term Debt (continued)

a. British Columbia Educational Institutions Capital Financing Authority

These debentures are issued to the British Columbia Educational Institutions Capital Financing Authority under the Educational Institution Capital Finance Act, bearing interest at rates from 9.00% to 16.53% and maturing from 1990 to 2006. Payments to the sinking fund, which is held by the Authority, are based on the discounted present values required to fund repayment of the debentures at maturity. The debentures can be recalled by the Authority upon notice of not less than five months. Sinking fund and interest payments are made with funds received from the Province of British Columbia for that purpose. Annual sinking fund and interest payments due within the next five years amount to $7,306,000 during the fiscal years ending 1989 to 1991, $6,897,000 in 1992 and $6,728,000 in 1993.

b. Canada Mortgage and Housing Corporation

		Balance Outstanding		Annual Payments (including
Maturity Date	Interest Rate	1988	1987	interest) until maturity
		(thousands of dollars)		
Jan 1, 2017	5.375%	$ 182	$ 184	$ 12
Jan 1, 2018	5.875	911	922	65
Jul 1, 2019	6.875	2,187	2,207	171
		$3,280	$3,313	$248

The debentures are secured by a floating charge on the Madge Hogarth, Shell House, and Louis Riel student residences respectively. The residences are recorded on the balance sheet at a cost of $6,142,000.

c. British Columbia School Districts Capital Financing Authority

		Balance Outstanding		Annual Payments (including
Maturity Date	Interest Rate	1988	1987	interest) until maturity
		(thousands of dollars)		
Dec 10, 1996	9.41%	$3,637	$3,705	$415

The debenture is secured by a floating charge on the McTaggart-Cowan student residence recorded on the balance sheet at a cost of $4,057,000.

5) Group Insurance Reserve

The reserve represents funds designated for extraordinary requirements relating to self-insured group life and long-term disability plans. Current requirements are funded from the General Operating Fund on a cost of claim plus fee for services basis.

6) Retirement Benefits Reserve

This reserve provides for early retirement benefit obligations and pension benefit supplements. The funds representing the reserve were included in the Specific Purpose fund balance (Statement 3) as at March 31, 1987.

7) Lease Commitment Reserve

The reserve provides for commitments entered into for the occupancy of the University's Harbour Centre facility which include lease payments, tenant loan payments and a contribution towards operating costs. Lease and tenant loan obligations include annual payments of $1,140,000 commencing in September 1988 increasing to $1,648,440 over the term of the lease, and a termination payment of $8,000,000 upon the expiry of the lease in December 2017 or a discounted equivalent of that amount at an earlier date. Funding for this reserve is recorded in Specific Purpose fund revenue on Statement 3.

8) Pension Plans

The University pension plan for academic staff generally provides benefits on a money purchase basis but includes an option to members who were in the plan on March 20, 1973 to choose benefits based on years of service and the average of the highest sixty consecutive months' salary. The latest actuarial valuation as at January 1, 1986 showed an actuarial liability of $8,388,018 for the formula retirement benefit option and related assets on hand of $9,225,036.

The University pension plan for administrative and union staff provides benefits based on years of service and the average of the highest sixty consecutive months' salary. The latest actuarial valuation as at January 1, 1986 showed an actuarial liability of $22,317,536 and assets on hand of $30,883,167. The surplus is being amortized over a 25 year period using the annuity method and an 8% interest rate. Funding has been adjusted accordingly.

9) Commitments - Capital Fund

Total commitments under contracts for capital projects amounted to $13,532,000 as at March 31, 1988 (1987 - $2,230,000).

10) Prior Period Adjustment

Accrued revenue receivable for sponsored research amounted to $996,304 at March 31, 1988 and is included in revenue on Statement 3. Prior years' revenue for sponsored research was accounted for on a cash basis. To conform with the accrual basis of accounting, the accounts receivable at March 31, 1987 have been increased by $1,200,762. As a result, revenue for sponsored research in 1987 has been increased by $439,276 and the fund balance at March 31, 1986 has been increased by $761,486 which represents the amount receivable at that date.

11) Comparative Figures

Certain of the 1987 comparative figures have been restated as a result of the prior period adjustment (Note 10) and reclassifications required to conform with the presentation adopted for the current year. Restatements which affect fund balances are:

	Appropriated Expendable Funds (Statement 2)	Unappropriated Expendable Funds (Statement 3)	Equity in Plant Assets (Statement 5)
		(thousands of dollars)	
Balance at March 31, 1986-as previously reported	$7,275	$9,041	$104,429
Prior period adjustment (Note 10)	-	761	-
Reclassifications			
-Retirement benefits reserve (Note 6)	-	(3,473)	-
-Other	(243)		250
Balance at March 31, 1986-as restated	7,032	6,329	104,679
Net increase for the year ended March 31, 1987-as previously reported	2,510	185	6,380
Prior period adjustment (Note 10)		439	-
Reclassifications			
-Retirement benefits reserve (Note 6)		(367)	-
Balance at March 31, 1987-as restated	$9,542	$6,586	$111,059

UNIVERSITY OF BRITISH COLUMBIA

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
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AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
The University of British Columbia, and

To the Minister of Advanced Education and Job Training
Province of British Columbia:

I have examined the balance sheet of The University of British Columbia as at March 31, 1988 and the following statements for the year then ended:

Statement 2 - Statement of changes in appropriated fund balances.
Statement 3 - Statement of changes in unappropriated fund balances.
Statement 4 - Statement of changes in endowment principal and student loan fund balances.
Statement 5 - Statement of equity in plant assets.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at March 31, 1988 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 30, 1988

STATEMENT 1

THE UNIVERSITY OF BRITISH COLUMBIA

BALANCE SHEET

AS AT MARCH 31, 1988

(thousands of dollars)

ASSETS

		1988	1987
Cash and bank deposit notes		$ 490	$ 970
Investments at cost (market value - $162,340; 1987 $159,876)		160,770	149,029
Accounts receivable		27,112	24,800
Prepaid expenses		649	717
Student loans receivable		520	513
Inventories		7,762	6,841
Investment in teaching facilities at associated hospitals	$ 11,562		
Less amortization	3,010	8,552	8,985
Plant assets (Statement 5)			
Land and site improvements		35,415	35,314
Buildings		387,678	381,775
Equipment and furnishings		117,016	107,828
		$745,964	$716,772

LIABILITIES AND FUND BALANCES

		1988	1987
Accounts payable and accrued liabilities		$ 23,494	$ 27,540
Deferred income - fees and services		3,100	2,916
Loans and promissory notes - (Note 3)		14,789	5,219
Long-term debt - (Note 3)	$187,255		
Less sinking funds	26,674	160,581	163,666
		201,964	199,341
Insurance reserve - (Note 7)		7,031	6,126
Fund balances			
Expendable			
Appropriated (Statement 2)			
General purpose operating		3,381	1,035
Ancillary enterprises		1,272	3,898
Capital		8,976	5,949
		13,629	10,882
Unappropriated (Statement 3)			
General purpose operating		223	(547)
Specific purposes		26,630	27,921
Sponsored research		17,365	15,380
Ancillary enterprises		239	261
Capital		2,462	2,566
		46,919	45,581
Non-Expendable (Statement 4)			
Endowment principal		102,256	88,325
Student loan		1,359	1,349
		103,615	89,674
Equity in plant assets (Statement 5)		372,806	365,160
		-	-
		$745,964	$716,772

Approved

P. Brown
Chairman, Board of Governors

A.B. Gellatly
Vice President - Administration & Finance

(See accompanying notes to the financial statements)

Balance Sheet

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN APPROPRIATED FUND BALANCES

FOR THE YEAR ENDED MARCH 31, 1988

STATEMENT 2

(thousands of dollars)

	General Purpose Operating		Ancillary Enterprises		Capital	
	1988	1987	1988	1987	1988	1987
Balance, beginning of year	$ 1,035	$ 1,319	$ 3,898	$ 570	$ 5,949	$ 4,000
Deduct:						
Released from prior years' appropriations (Statement 3)	1,035	1,319	3,898	570	5,949	4,000
	-	-	-	-	-	-
Add:						
Appropriations for the year (Statement 3)	3,381	1,035	1,272	3,898	8,976	5,949
Balance, end of year	$ 3,381	$ 1,035	$ 1,272	$ 3,898	$ 8,976	$ 5,949
Detail of year end balance						
Faculties and Department						
- operating expenses	$ 1,379	$ 963	$ -	$ -	$ -	$ -
- non-credit courses	941	-	-	-	-	-
Renovation projects	-	-	1,272	511	-	-
Library books and periodicals	353	72	-	-	-	-
Equipment	708	-	-	-	1,071	539
Capital development and facilities	-	-	-	3,387	7,905	5,410
	$ 3,381	$ 1,035	$ 1,272	$ 3,898	$ 8,976	$ 5,949

(See accompanying notes to the financial statements)

STATEMENT 3

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN UNAPPPOPRIATED FUND BALANCES

FOR THE YEAR ENDED MARCH 31, 1988

(thousands of dollars)

	General Purpose Operating		Specific Purposes	Sponsored Research	Ancillary Enterprises	Capital	Totals	
	1988 (Schedule 1 & 2)*	1987	1988 (Schedule 4)*	1988 (Schedule 5)*	1988 (Schedule 6)*	1988 (Schedule 7)*	1988	1987
Revenue and other additions:								
Government grants and contracts								
Government of Canada	$ -	$ -	$ 2,180	$ 48,414	$ -	$ 5	$ 50,599	$ 48,163
Province of British Columbia								
Base operating	183,301	163,093	-	-	-	-	183,301	163,093
Designated	2,555	10,786	6,811	434	-	-	9,800	14,900
Early terminations	-	2,600	-	-	-	-	-	2,600
Engineering expansion	-	750	-	-	-	-	-	750
Other	-	-	6,455	5,665	-	26,181	38,301	34,108
Municipalities	-	-	16	20	-	-	36	10
Other provincial governments	-	-	305	50	-	-	355	172
Foreign governments	-	-	831	1,157	-	-	1,988	2,738
Student fees	44,182	40,640	208	-	1,012	-	45,402	41,701
Bequests, donations and non government grants	-	-	4,453	15,578	-	986	21,017	19,772
Sales and services	1,199	972	-	193	49,006	-	50,398	47,198
Income from investments	2,882	3,054	10,469	-	573	598	14,522	20,913
Loans	-	-	-	-	10	4,770	4,780	8,947
	234,119	221,495	31,728	71,511	50,601	32,540	420,499	405,085
Expenses and other deductions:								
Salaries - Academic	97,021	95,381	6,505	12,557	-	-	116,083	110,965
- Student service	5,641	5,667	2,715	7,562	-	-	15,918	16,707
- Staff	67,482	63,509	4,841	16,294	12,918	496	102,031	95,744
	170,144	164,477	14,061	36,413	12,918	496	234,032	223,416
Benefits	21,097	20,012	735	2,365	1,186	41	25,424	23,833
Travel, field trips, moving	3,739	3,135	1,768	4,506	-	76	10,089	8,666
Library acquisitions	5,162	5,274	427	406	-	-	5,995	5,979
Operational supplies and expenses	17,496	16,121	989	15,076	5,553	3,446	42,560	38,906
Furniture and equipment	3,538	3,462	2,287	7,867	787	5,230	19,709	13,972
Utilities	8,177	8,239	85	682	1,288	361	10,593	10,363
Renovations and alterations	490	566	108	110	1,672	5,870	8,250	4,581
Scholarships, fellowships and bursaries	3,489	3,537	3,932	521	-	-	7,942	7,422
Professional fees	2,369	2,212	2,266	671	-	1,547	6,853	5,708
Cost of goods sold	-	-	-	-	17,451	-	17,451	15,473
Debt servicing	-	-	-	-	6,304	15,926	22,230	21,224
Building contracts	-	-	-	-	-	3,110	3,110	8,245
Internal cost recoveries	(1,609)	(1,054)	205	1,154	250	-	-	-
External cost recoveries	(3,695)	(3,464)	-	-	-	-	(3,695)	(3,464)
	230,397	222,517	26,863	69,771	47,409	36,103	410,543	384,324
Transfers and appropriations :								
Released from prior years' appropriations (Statement 2)	1,035	1,319	-	-	3,998	5,949	10,882	5,089
Interfund transfers (Note 2)	(606)	133	(6,156)	245	(5,840)	6,486	(5,871)	(3,028)
Appropriations for the year (Statement 2)	(3,381)	(1,035)	-	-	(1,372)	(8,976)	(13,629)	(10,882)
	(2,952)	417	(6,156)	245	(3,214)	3,459	(8,618)	(8,821)
Net increase (decrease) during the year	770	(605)	(1,291)	1,985	(22)	(104)	1,338	11,920
Unappropriated Fund balance, beginning of year	(547)	58	27,921	15,380	261	2,566	45,581	33,661
Unappropriated Fund balance, end of year	$ 223	($ 547)	$ 26,630	$ 17,365	$ 239	$ 2,462	$ 46,919	$ 45,581
							(Statement 1)	(Statement 1)

(See accompanying notes to the financial statements)

* Schedules referred to have been prepared without audit.

Statement of Changes in Unappropriated
Fund Balances

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN ENDOWMENT PRINCIPAL AND STUDENT LOAN FUND BALANCES

FOR THE YEAR ENDED MARCH 31, 1988 STATEMENT 4

(thousands of dollars)

	Endowment Principal	Student Loan	Total 1988	Total 1987
Revenue and other additions:				
Gifts and bequests	$ 7,984	$ -	$ 7,984	$ 1,999
Interest on loans	-	14	14	8
Income from investments	-	76	76	77
	7,984	90	8,074	2,084
Expenses and other deductions:				
Loans written off	-	4	4	4
Change in year	7,984	86	8,070	2,080
Fund balance, beginning of year	88,325	1,349	89,674	83,766
Interfund transfers (Note 2)	5,947	(76)	5,871	3,828
Fund balance, end of year	$102,256	$ 1,359	$103,615	$ 89,674
	(Statement 1)	(Statement 1)		

(See accompanying notes to the financial statements)

STATEMENT 5

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF EQUITY IN PLANT ASSETS

FOR THE YEAR ENDED MARCH 31, 1988

(thousands of dollars)

			Financed by			Total	
		Plant Assets	Ancillary Enterprises	Authorized Capital Borrowings	Temporary Cash Resources	1988	1987
Balance, beginning of year		$524,917	($ 57,925)	($100,716)	($ 1,108)	$365,168	$362,585
Add:							
Expenditures Capital Funds (Schedule 7)		36,103	-	-	-	36,103	33,316
Expenditures non Capital Funds		14,347	-	-	-	14,347	12,450
Property Donated		816	-	-	-	816	-
Projects financed internally (Note 5)		553	-	-	-	553	277
Canada Mortgage & Housing Corp. - Principal repayment		-	206	-	-	206	194
British Columbia Debenture Sinking Fund -							
Interest earned		-	69	-	-	69	3
Principal repayment		-	911	-	-	911	109
British Columbia Educational Institutions Capital Financing Authority Sinking Fund -							
Interest earned		-	-	1,905	-	1,905	1,616
Principal repayment		-	-	3,999	-	3,999	2,935
		576,736	(56,739)	(94,812)	(1,108)	424,077	413,485
Deduct:							
Renovation and other amounts not capitalized		9,518	-	-	-	9,518	9,619
Capital Borrowing & Debt servicing not capitalized		15,926	-	-	-	15,926	15,912
Sinking fund increase related to teaching facilities at associated hospitals		-	-	513	-	513	495
Equipment write off		10,958	-	-	-	10,958	8,930
Building write off		225	-	-	-	225	159
Net increase in borrowings		-	10	13,955	166	14,131	17,202
		36,627	10	14,468	166	51,271	48,317
Balance, end of year							
Land and site improvements	$ 35,415						
Buildings	387,678						
Equipment and furnishings	117,016	$540,109	$(56,749)	$(109,280)	$(1,274)	$372,806	$365,168
	(Statement 1)					(Statement 1)	(Statement 1)

(See accompanying notes to the financial statements)

THE UNIVERSITY OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

(a) General

These financial statements have been prepared with reference to the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada", published in 1984 by the Canadian Association of University Business Officers.

(b) Fund Accounting

Transactions of the University are accounted for by fund accounting procedures in order to recognize various restrictions imposed on the use of available resources. Under these procedures, revenues and their related expenses are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the University, and determinations made by the Board of Governors.

For financial statement reporting purposes the Balance Sheet combines the assets and liabilities of all funds. These funds are either expendable or non-expendable. An expendable fund is one that may be used in its entirety within the restrictions established by the donor or agency providing the funds. A non-expendable fund is one in which at least the original fund balance cannot be expended.

The statements of changes in fund balances show the total income and expenses of the University, after elimination of inter-fund transactions. The University has classified accounts with similar characteristics into major funds as follows:

- the General Purpose Operating Fund consists of those revenues and expenses used in the general operations of the University.

- the Specific Purposes Fund accounts for monies received for specific purposes as stipulated by the donors and includes income earned on the Endowment Principal Fund.

- the Sponsored Research Fund accounts for monies received for research or related activities as approved by government granting agencies, research institutes and other public and private organizations.

- Ancillary Enterprises provide goods and services to the University community and are expected to operate on a break-even basis. Any deficits must be recovered from future operations and surpluses benefit future operations. These enterprises are assessed most overhead costs associated with their operations including payments of principal and interest on all long-term debt. Capital additions for these operations are recorded in the statement of changes in capital fund balances in the year in which they are incurred and are included as capital assets, at cost, on the balance sheet.

- the Capital Fund includes gifts, grants, interest and authorized capital borrowing received for the purpose of acquiring capital assets including those pertaining to ancillary enterprises. These funds may also be used for major renovations, alterations and capital project administrative costs.

- the Student Loan Fund includes gifts and bequests which are used for the purpose of providing loans to students.

- the Endowment Principal Fund includes gifts and bequests received with the stipulation that these funds be invested and the income earned be expended for designated purposes.

(c) Accrual Accounting

The University follows the accrual basis of accounting as recommended by the Canadian Association of University Business Officers by recording income when earned and expenses when materials or services are received, except that payments resulting from early retirement agreements are expensed as payments are made. Commitments are not included in expenses.

(d) Appropriations

The University maintains a general operating budget programme which, subject to annual approval of the Board of Governors, allows faculties to carry forward unexpended funds into the subsequent fiscal year up to a maximum of 2% of the budget allocation for the current year. In addition, the University makes appropriations at the fiscal year end for acquisition of plant assets, replacement of equipment and furnishings, renovations, and for outstanding commitments on library acquisitions.

(e) Inventories

Inventories of merchandise held for resale are stated at the lower of cost and net realizable value. Supplies inventories are recorded at cost.

(f) Investment in Teaching Facilities at Associated Hospitals

The investment represents the funds advanced for teaching facilities at associated hospitals, for which the University has no legal ownership. This investment is being amortized by an amount equal to the contribution to the sinking fund to retire the related long-term debt.

(g) Plant Assets

Expenditures for the acquisition of plant assets are shown on Statement 3 according to the source of funding from which the expenditures were incurred. All plant assets are then shown on the Balance Sheet at cost. Plant assets that are donated for use in operations are recorded directly on the Balance sheet at market value at date of acquisition. In accordance with approved university accounting principles, depreciation of buildings and equipment is not recorded. However, equipment is assumed to have an average useful life of eight years and is deleted as a plant asset entirely in the ninth year. The campus land which was Crown-granted to the University in 1910 is recorded at $1.

(h) Library Acquisitions

Library books and periodicals are expensed in the year of acquisition.

(i) Internal Financing

The University follows a practice of making temporary cash advances to operating departments in order to finance the acquisition of certain plant assets over a period of years. As these advances are recovered the appropriate funds are charged and the repayments are recorded as equity in plant assets. Interest is charged to the fund based on the rate of return on investments held for general purposes. (See Note 5.)

(j) Investments

Investments are recorded at acquisition cost. Gains or losses on sales of investments are recognized in the year of disposal and are included in income from investments.

(k) Endowment Principal

The balance of endowment principal on the University's books at March 31, 1988 amounts to $102,256,496. Annual income earned on this sum is used for a variety of purposes as prescribed by the terms of each endowment. In addition, the Vancouver Foundation has a number of endowment funds held for the benefit of the University totalling $4,458,467, of which $2,362,183 was provided by U.B.C.. The income, which amounted to $390,032, was paid to the University for specific purposes. Funds managed by the Vancouver Foundation are not under the University's ownership or control.

(l) Campus Organizations and Agencies

The financial statements of The University of British Columbia do not include the operating income and expenses of the Health Sciences Centre Hospital, Aquatic Centre, Thunderbird Winter Sports Centre, Faculty Club, Thea Koerner House Graduate Student Centre or Tri-Universities Meson Facility (Triumf), but buildings and initial contents are included in the balance sheet.

(m) Joint Ventures

(i) The University is one of five university members of the Western Canadian Universities Marine Biological Society which operates a research station at Bamfield, B.C. The University's annual operating grant to the Society (1988 - $137,961; 1987 - $143,484) is recorded as an expenditure from the General Purpose Operating Fund.

(ii) The University is one of four university members of a consortium which manages the Tri-Universities Meson Facility (Triumf) at the University of British Columbia. The facility is funded almost entirely by Federal Government grant and the University makes no direct financial contribution.

No monetary gain is expected from these joint ventures.

NOTE 2 INTERFUND TRANSFERS

Interfund transfers comprise the following:

Fund	Increased	Decreased	Net	Explanation
- General Purpose Operating	$	$ 135,000	$	To Sponsored Research
		471,000		To Capital
	-	606,000	(606,000)	
- Specific Purposes	327,579			From Sponsored Research re-classification.
	76,186			From Loan - re-classification.
		832,227		To Sponsored Research
		145,850		To Sponsored Research
		175,678		To Ancillary Enterprises
		4,002,459		To Endowment
		1,404,400		To Endowment
	403,765	6,560,614	(6,156,849)	
- Sponsored Research	135,000			From General Purposes Operating to cover deficit in research project.
	832,227			From Specific Purposes to cover research expenses in the Killam Funds.
	145,850			From Specific Purposes - Killam Awards reclassified.
		327,579		To Specific Purposes
		540,398		To Endowment
	1,113,077	867,977	245,100	
- Ancillary Enterprises	175,678			From Specific Purpose income on Endowment.
		5,198,998		To Capital
		816,867		To Capital
	175,678	6,015,865	(5,840,187)	
- Capital	471,000			From General Purpose Operating for development.
	5,198,998			From Ancillary Enterprises for Housing Construction.
	816,867			From Ancillary Enterprises for Parkade Construction.
	6,486,865	-	6,486,865	
- Endowment	4,002,459			From Specific Purposes - unexpended Endowment Funds income capitalized.
	1,404,400			From Specific Purposes - discretionary transfer.
	540,398			From Sponsored Research - discretionary transfer.
	5,947,257	-	5,947,257	
- Loan		76,186		To Specific Purposes
	-	76,186	(76,186)	
	$14,126,642	$14,126,642	$ -	

NOTE 3 LOANS, PROMISSORY NOTES AND LONG-TERM DEBT

	Principal	
	1988	1987
Loans & Promissory Notes		
Loans		
Under the Educational Institution Capital Finance Act	$ 12,189,000	$ 4,428,656
Promissory Notes		
To the Province of British Columbia	2,600,000	790,408
(Statement 1)	$ 14,789,000	$ 5,219,064

	Annual Payments Including Interest 1988/89	Principal	
		1988	1987
Long-term Debt			
Canada Mortgage and Housing Corporation 5.125% to 7.875% due 2012 to 2023 inclusive	$ 1,516,555	$ 19,940,781	$ 20,146,683
British Columbia Educational Institutions Capital Financing Authority 9.000% to 17.510% due 1990 to 2007 inclusive	19,903,564	126,214,060	125,208,060
Province of B.C. Debenture 8.39% to 9.75% due 1990 to 2006 inclusive	4,886,117	40,100,000	37,100,000
Forgiveable loan from Private Donor due 1994	-	1,000,000	1,000,000
(Statement 1)		$187,254,841	$183,454,743

Under the authority of the Educational Institution Capital Finance Act, the University has financed certain capital facilities of the University and teaching facilities at associated hospitals with bank demand loans. These loans are then refinanced through debentures issued by the University to the British Columbia Educational Institutions Capital Financing Authority (B.C.E.I.C.F.A.). Funds are received from the Province of British Columbia to fully meet the interest and sinking fund payments. The actual payments to the sinking fund held by the B.C.E.I.C.F.A. are based on the discounted present values required to fully fund the repayment of the debentures by their respective maturity dates. These debentures can be recalled by the B.C.E.I.C.F.A. by giving not less than five months notice in writing.

NOTE 4 COMMITMENTS

There are commitments under capital contracts at March 31, 1988 of $12,676,932 (1987 - $794,798).

A number of early termination arrangements have been made with academic and support staff which involve a commitment of approximately $4,440,000 (1987 - $4,000,000). These commitments are payable in subsequent years.

NOTE 5 ADVANCES FOR PLANT ASSETS

The University has utilized temporary cash resources to finance the purchase of plant assets as follows:

	April 1,1987	Repayment	Advances	March 31,1988
Forestry Container Nursery	$ 147,430	$ 66,827	$ -	$ 80,603
Tennis Centre	218,496	-	-	218,496
Satellite Communications System	84,249	7,235	-	77,014
Bookstore Computer	499,379	122,890	-	376,489
PBX Telex	106,300	48,000	-	58,300
Biomedical Equipment	51,908	9,811	-	42,097
NMR Spectrometer	-	133,000	553,767	420,767
	$1,107,762	$ 387,763	$ 553,767	$1,273,766

It is anticipated that the total of $1,273,766 will be recovered from operating net margins of these activities in future years and will be reflected as equity in plant assets when recovered. The advances and repayments in the year are disclosed in the Statement of Equity in Plant Assets (Statement 5).

NOTE 6 PENSION PLANS

The University has two pension plans which are administered by separate trustees/directors. The faculty pension plan provides benefits on a money purchase basis, with a minimum retirement benefit included therein. The staff pension plan benefits are based on 2% of the average best three years basic salary multiplied by the number of years of contributory service, less an adjustment for Canada Pension Plan contributions.

The University expenses the annual funding installments in each year. Combined with member contributions, both pension plans are operated on an actuarially sound financial basis.

NOTE 7 INSURANCE RESERVE

The insurance reserve consists of four reserves, three of which totalling $6,663,599 are held for group life, disability and general benefits. The most recent comparison between the commitment as determined by the University's actuaries and the reserve funds on hand was made at March 31, 1987 and at that date the reserve funds were adequate to meet commitments. The fourth reserve of $367,857 is required to fund the casualty insurance deductible requirements.

UNIVERSITY OF VICTORIA

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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Victoria
British Columbia
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AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
The University of Victoria, and

To the Minister of Advanced Education and Job Training
Province of British Columbia

I have examined the combined balance sheet of the University of Victoria as at March 31, 1988 and the following statements for the year then ended:

Statement 2 - Combined statement of changes in appropriated expendable funds.
Statement 3 - Combined statement of changes in unappropriated expendable funds.
Statement 4 - Combined statement of changes in non-expendable student loan and endowment principal funds.
Statement 5 - Combined statement of changes in equity in plant assets.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these combined financial statements present fairly the financial position of the University as at March 31, 1988 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
July 8, 1988

UNIVERSITY OF VICTORIA
NOTES TO COMBINED FINANCIAL STATEMENTS
March 31, 1988

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

(a) General

These financial statements have been prepared in accordance with accounting principles generally accepted for universities as described in the 'Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada' published by the Canadian Association of University Business Officers (CAUBO).

(b) Combined Statements

These statements include the accounts of two incorporated bodies whose activities are conducted for the sole benefit of the University: the University of Victoria Foundation which holds and administers endowment funds and related income, and the Island Pacific Institute Foundation which operates an off-campus conference centre.

(c) Fund Accounting

Fund accounting procedures are employed in order to recognize restrictions placed on the use of resources by donors and granting agencies or by the governing boards. Separate accounts are maintained for each fund to ensure observance of these restrictions.

For financial reporting purposes the balance sheet combines the assets and liabilities of all funds. The statements of changes in funds show the additions to and the deductions from each fund.

Funds are classified as expendable or non-expendable. Expendable funds are those which may be expended in their entirety within the restrictions referred to above. Non-expendable funds comprise gifts and other receipts that are to be held as endowment principal or used for making loans to students.

Funds with similar characteristics are grouped together for reporting purposes as follows:

General Operating
Revenues which the Board of Governors administers at its discretion

Specific Purposes
Gifts, grants and student fees to be used for designated projects and purposes, and investment income earned on endowment principal.

(c) Fund Accounting (continued)

Sponsored Research
Gifts, grants and contract revenue in support of research.

Ancillary Enterprises
Revenue from service operations which are expected to function on a self-supporting basis. These enterprises are charged with most costs associated with their operations, including debt service and provisions for repair and replacement of facilities.

Capital
Amounts received for acquisition of plant assets, major renovations and repayment of long term debt.

Student Loan
Amounts held for making loans to students.

Endowment Principal
Amounts held as invested principal, the income from which is added to the Specific Purposes Fund.

(d) Accrual Accounting
Revenue is recorded when received or receivable. Expenditures are recorded when the goods or services are received. No accrual is made for salaried employees' vacation pay or study leave support.

(e) Appropriations
Appropriations are set aside within the General Operating and Ancillary Enterprises Funds for future major or specific project expenditures and in respect of certain unexpended budget allocations. These appropriations are released when the expenditures to which they relate are made.

(f) Investments
Investments are recorded at cost. Temporary investments consist of short term deposits, treasury bills and corporate notes. Endowment investments also include stocks and bonds.

(g) Inventories
Inventories of supplies are recorded at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

(h) Deferred Charges
Prepaid long term equipment rental costs are amortized on a straight line basis over 10 years.

(i) Plant Assets
Expenditures for plant asset additions are charged to the fund which provides the resources for the expenditures. No depreciation is recorded.

Plant assets are also recorded at cost on the balance sheet, with appropriate credits to the equity account or to the long term debt which financed their acquisition. The amount shown for library holdings represents acquisition costs only, and does not include cataloguing or other internal handling costs.

The original cost of plant assets is deleted from the asset and equity accounts as follows:
- land and buildings costs are deleted upon disposal;
- equipment and furnishings are deemed to have an average useful life of eight years and are written off in their ninth year;
- disposal and shrinkage of library holdings is recorded by means of an annual allowance.

(j) Capital Borrowings
Certain Capital Fund expenditures are financed under borrowing authority given by the Province of B.C. The proceeds from these authorized borrowings are therefore recorded as revenue of the Capital Fund in the same year as the expenditures are made.

Funds provided by the Province of B.C. to repay the principal and interest of these borrowings, and the interest earned on the sinking fund to which such principal repayments are made, are both recorded as provincial government grants revenue in the Capital Fund, together with a corresponding debt service expenditure.

NOTE 2 LOANS PAYABLE

These loans are held from the Bank of Montreal at prime interest rates or lower, under the authority of the Educational Institution Capital Finance Act. They will be repaid with funds received from the Province of B.C. for that purpose, or refinanced through debentures issued by the University to the B.C. Educational Institutions Capital Financing Authority.

NOTE 3 LONG TERM DEBT

	Principal 1988	Principal 1987
B.C. Educational Institutions Capital Financing Authority		
9.41% to 17% due 1990 to 2004	31,638,650	31,638,650
Less sinking fund	7,701,010	6,112,229
	23,937,640	25,526,421
Canada Mortgage and Housing Corporation		
5.125% to 9.5% due 2015 to 2029	4,071,875	4,095,082
Great-West Life Assurance Company		
11% due 1988	2,183,129	2,233,987
	30,192,644	31,855,490

Debentures are issued to the B.C. Educational Institutions Capital Financing Authority under the Educational Institution Capital Finance Act. Payments to the sinking fund held by the Authority are based on the discounted present values required to fund repayment of the debentures at maturity. These debentures can be recalled by the Authority giving not less than 5 months' notice. Sinking fund and interest payments are made with funds received from the Province of B.C. for that purpose or from the Ancillary Enterprises Fund.

Debentures issued under Orders-in-Council to the Canada Mortgage and Housing Corporation are secured by a mortgage on the student residences and Commons building. Principal and interest payments are made from the Ancillary Enterprises Fund.

A mortgage payable to the Great-West Life Assurance Company is registered against the land and building operated as a conference centre by the Island Pacific Institute Foundation. Principal and interest payments are made from the Capital Fund.

The aggregate annual payments of principal and interest required under these long term debt instruments during the next 5 years are as follows:

	Ancillary Enterprises Fund	Capital Fund
1988-89	666,995	7,034,463
1989-90	666,995	4,712,255
1990-91	666,995	4,593,152
1991-92	666,995	4,577,402
1992-93	666,995	4,520,702

NOTE 4 GROUP INSURANCE RESERVE

This reserve is held in connection with the University's group life and long-term disability insurance plans. One-half of the reserve derives from employee contributions to the plans. The reserve provides for rate stabilization and for any adverse claims experience.

NOTE 5 ENDOWMENT PRINCIPAL

This non-expendable funds balance represents assets held by the University and the University of Victoria Foundation. Not included in this balance are endowment funds of $810,000 held by the Vancouver Foundation, the income from which is paid to the University for specific purposes. These latter endowment funds are not owned or controlled by the University.

NOTE 6 PENSION PLANS

The University pension plan for faculty and administrative and academic professional staff is a defined contribution plan providing both money-purchase annuities and formula pension benefits. The plan is administered by a separate Board of Trustees. The latest actuarial valuation as at July 1, 1986 showed that the formula pension benefit liabilities of the plan were fully funded.

The University pension plan for other staff is a defined benefit plan administered by the University. The latest actuarial valuation as at January 1, 1987 showed that the liabilities of the plan were fully funded.

NOTE 7 UNIVERSITY INTERESTS IN TRIUMF AND WCUMBS

(a) The University is one of four parties to a joint venture agreement under which research is conducted at the Tri-Universities Meson Facility (TRIUMF) on the University of B.C. campus and elsewhere. The Facility and its operations are funded by federal government grants and the University makes no direct financial contribution. The accounts of TRIUMF are not included in these statements.

(b) The University is one of five members of the Western Canadian Universities Marine Biological Society (WCUMBS) which operates a research and teaching station at Bamfield, B.C. The University's annual grant to the Society is recorded as an expenditure in the General Operating Fund (1988 - $67,133; 1987 - $83,673). The accounts of WCUMBS are not included in these statements.

NOTE 8 TRANSFER BETWEEN CAPITAL FUND AND EQUITY IN PLANT ASSETS

During the year ended March 31, 1986 the University purchased a property and assumed the related mortgage. A portion of the capital donation used to finance the purchase was recorded as funds to be applied toward the future retirement of this mortgage, and the Equity in Plant Assets was increased by a corresponding amount.

In the current year, these funds were directed to other capital purposes in respect of that property. As a result, Equity in Plant Assets has been reduced by $2,279,673 and the Capital Fund has been increased by the same amount.

STATEMENT 1

UNIVERSITY OF VICTORIA
COMBINED BALANCE SHEET
As at March 31, 1988 (in thousands of dollars)

	1988	1987
ASSETS		
Cash and temporary investments	24,966	25,191
Accounts receivable	4,499	3,999
Inventories	1,594	1,558
Deferred charges	460	431
Endowment investments (market $17,332 - 1987 $17,309)	16,382	14,745
Capital funds held in trust	-	542
Plant assets		
Land and site improvements	9,350	9,350
Buildings	90,870	90,037
Equipment and furnishings	38,469	34,521
Library holdings	30,754	28,594
	217,344	208,968
LIABILITIES		
Accounts payable and accrued liabilities	9,805	9,992
Deferred operating revenue	715	584
Deferred capital revenue	-	501
Loans payable (Note 2)	3,815	1,969
Long term debt (Note 3)	30,193	31,856
Group insurance reserve (Note 4)	1,373	1,225
FUND BALANCES		
Expendable funds		
Appropriated (Statement 2)		
General Operating	8,694	8,844
Ancillary Enterprises	1,568	1,328
Unappropriated (Statement 3)		
General Operating	3	9
Specific Purposes	3,338	2,733
Sponsored Research	2,744	2,178
Ancillary Enterprises	(181)	120
Capital	2,831	1,145
Non-expendable funds (Statement 4)		
Student Loan	75	74
Endowment Principal (Note 5)	16,569	15,167
EQUITY IN PLANT ASSETS (Statement 5)	135,802	131,243
	217,344	208,968

Approved on behalf of
the Board of Governors

I.M. Stewart, Q.C.
Chairman of Board of Governors

R.W. McQueen, C.A.
Vice-President, Finance

See accompanying notes
to the financial statements.

STATEMENT 2

UNIVERSITY OF VICTORIA
COMBINED STATEMENT OF CHANGES IN APPROPRIATED EXPENDABLE FUNDS
Year ended March 31, 1988 (in thousands of dollars)

	Balance beginning of year	Released to meet expenditure	Additions during year	Balance at end of year
GENERAL OPERATING FUND				
Equipment replacement and capital improvements				
Audiovisual services	248	19	19	248
Chapel	2	2	7	7
Coin-operated photocopiers	60	22	49	87
Computing - general	1,675	396	864	2,143
Computing - Engineering	451	60	35	426
Electronic office equipment	357	9	129	477
FAX equipment	-	-	7	7
Furniture and carpets	-	-	39	39
Motor vehicles	112	24	59	147
Parking services	50	9	4	45
Photocopy services	219	31	110	298
Printing and duplicating services	398	2	158	554
Rental properties	218	26	34	226
Stadium	64	-	5	69
University House	11	10	10	11
Equipment purchases	290	290	-	-
Non-recurring research grants	250	250	70	70
Early retirement commitments	469	469	281	281
Fine Arts special project	100	100	-	-
Scholarships	75	75	-	-
Non-recurring expenditures financed from budgetary savings	3,695	3,366	3,130	3,459
Uninsured property losses	100	-	-	100
	8,844	5,160	5,010	8,694
ANCILLARY ENTERPRISES FUND				
Equipment replacement and capital improvements				
Bookstore	317	15	176	478
Food Services	180	182	260	258
Residences	831	334	335	832
	1,328	531	771	1,568
TOTAL APPROPRIATED EXPENDABLE FUNDS	10,172	5,691	5,781	10,262
1987 COMPARATIVE	10,559	6,655	6,268	10,172

UNIVERSITY OF VICTORIA
COMBINED STATEMENT OF CHANGES IN UNAPPROPRIATED EXPENDABLE FUNDS
Year ended March 31, 1988 (in thousands of dollars)

STATEMENT 3

	General Operating	Specific Purposes	Sponsored Research	Ancillary Enterprises	Capital	Total 1988	Total 1987
REVENUE AND OTHER ADDITIONS							
Government grants and contracts-provincial	59,355	3,237	381	-	6,688	69,661	64,728
-federal	244	827	6,163	-	-	7,234	6,664
-other	44	52	62	-	45	203	161
Student fees-credit courses	13,151	725	-	-	-	13,876	12,357
-non credit courses	533	157	-	-	-	690	484
-other	510	50	-	-	-	560	420
Gifts, grants and bequests	60	1,119	375	-	50	1,604	1,383
Sales of services and products	-	-	-	10,850	-	10,850	9,640
Investment income	1,278	1,451	-	34	234	2,997	3,169
Other revenue	581	6	27	-	65	679	385
Authorized capital borrowings	-	-	-	-	1,759	1,759	2,511
	75,756	7,624	7,008	10,884	8,841	110,113	101,902
EXPENDITURE AND OTHER DEDUCTIONS							
Salaries-faculty	28,594	1,187	436	-	-	30,217	27,214
-other instruction and research	3,613	1,310	2,224	-	-	7,147	7,000
-support staff	21,465	1,045	276	3,280	112	26,178	23,944
Total salaries	53,672	3,542	2,936	3,280	112	63,542	58,158
Employee benefits	6,446	194	183	273	-	7,096	6,487
Travel	1,694	658	691	14	-	3,057	2,855
Library acquisitions	2,308	175	36	-	-	2,519	2,880
Supplies and expenses	6,866	1,185	1,049	1,111	1,454	11,665	11,849
Equipment purchases	3,428	80	834	217	1,208	5,767	5,648
Equipment rental and maintenance	1,027	19	31	38	-	1,115	1,255
Utilities	1,810	2	9	430	-	2,251	2,269
Scholarships, fellowships and bursaries	1,498	1,392	522	-	-	3,412	3,054
Cost of goods sold	-	-	-	4,855	-	4,855	4,209
Debt service	-	-	-	667	5,620	6,287	5,901
Building contracts	-	-	-	-	1,096	1,096	833
Land and site improvements	-	-	-	-	6	6	116
Internal cost allocations	(698)	477	159	60	2	-	-
External cost recoveries	(2,539)	(716)	(8)	-	-	(3,263)	(2,691)
	75,512	7,008	6,442	10,945	9,498	109,405	102,823
TRANSFERS AND APPROPRIATIONS							
Inter-fund transfers	(400)	(11)	-	-	63	(348)	(270)
Transfer from Equity in Plant Assets (Note 8)	-	-	-	-	2,280	2,280	-
Appropriations released to meet expenditures	5,160	-	-	531	-	5,691	6,655
New appropriations	(5,010)	-	-	(771)	-	(5,781)	(6,268)
	(250)	(11)	-	(240)	2,343	1,842	117
NET INCREASE (DECREASE) DURING YEAR	(6)	605	566	(301)	1,686	2,550	(804)
FUND BALANCES AT BEGINNING OF YEAR	9	2,733	2,178	120	1,145	6,185	6,989
FUND BALANCES AT END OF YEAR	3	3,338	2,744	(181)	2,831	8,735	6,185

STATEMENT 4

UNIVERSITY OF VICTORIA
COMBINED STATEMENT OF CHANGES IN NON-EXPENDABLE STUDENT LOAN
AND ENDOWMENT PRINCIPAL FUNDS
Year ended March 31, 1988 (in thousands of dollars)

	Student Loan	Endowment	Total 1988	Total 1987
ADDITIONS				
Gifts, grants and bequests	1	613	614	405
Realized gains on investments	-	441	441	755
	1	1,054	1,055	1,160
DEDUCTIONS				
Bad loans	-	-	-	10
INTER-FUND TRANSFERS	-	348	348	270
NET INCREASE (DECREASE) DURING YEAR	1	1,402	1,403	1,420
FUND BALANCES AT BEGINNING OF YEAR	74	15,167	15,241	13,821
FUND BALANCES AT END OF YEAR	75	16,569	16,644	15,241

STATEMENT 5

UNIVERSITY OF VICTORIA
COMBINED STATEMENT OF CHANGES IN EQUITY IN PLANT ASSETS
Year ended March 31, 1988 (in thousands of dollars)

	1988	1987
ADDITIONS		
Additions to plant assets	8,892	10,488
Repayment of capital borrowings from -		
Provincial government grants	983	720
Interest earnings on sinking fund	567	496
Ancillary enterprise operations	62	61
Capital funds	51	46
	10,555	11,811
DEDUCTIONS		
Authorized capital borrowings	1,759	2,511
Debenture financing costs	7	58
Equipment, furnishings and library holdings written off	1,950	1,415
Transfer to Capital Fund (Note 8)	2,280	-
	5,996	3,984
NET INCREASE DURING YEAR	4,559	7,827
EQUITY AT BEGINNING OF YEAR	131,243	123,416
EQUITY AT END OF YEAR	135,802	131,243

WORKERS' COMPENSATION BOARD OF BRITISH COLUMBIA

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria,
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Workers' Compensation Board, and

To the Minister of Labour and Consumer Services
Province of British Columbia:

I have examined the balance sheet of the Workers' Compensation Board as at 31 December 1987 and the statements of income and expense and unappropriated surplus, changes in fund liabilities, changes in reserve balances and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at 31 December 1987 and the results of its operations and the changes in its fund liabilities, reserve balances and financial position for the year then ended in accordance with the accounting principles described in note 1 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for expenditures incurred on major information systems projects as explained in note 2, on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Workers' Compensation Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

Victoria, British Columbia
4 March 1988

George L. Morfitt, F.C.A.
Auditor General

WORKERS' COMPENSATION BOARD

EXHIBIT 1

BALANCE SHEET
AS AT 31 DECEMBER 1987 (in $,000's)

	1987	1986
ASSETS		
Assessments and accrued interest receivable	115,566	127,873
Deposit account unfinalled claims receivable	69,730	69,157
Portfolio investments (Note 3)	2,544,790	2,481,283
Fixed assets (Note 4)	55,032	56,725
	2,785,118	2,735,038
LIABILITIES, RESERVES AND UNAPPROPRIATED SURPLUS		
Accounts payable and accrued liabilities	17,601	22,315
Accident fund liabilities (Exhibit 3)	2,512,218	2,305,738
Silicosis fund liabilities (Exhibit 3)	30,820	31,312
Deferred long-term investment (losses) gains (Note 5)	(37,065)	79,837
	2,523,574	2,439,202
Accident fund special reserves (Exhibit 4)	37,846	34,526
Benefit maintenance and assessment rate stabilization reserve (Exhibit 4)	145,799	150,000
Unappropriated surplus (Exhibit 2)	77,899	111,310
	2,785,118	2,735,038

The accompanying eight notes are an integral part of these financial statements.

Approved by the Board :

J.A. Nielsen Chairman	B. Korman Commissioner	J.M. Nutter Commissioner

EXHIBIT 2

WORKERS' COMPENSATION BOARD

STATEMENT OF INCOME AND EXPENSE AND UNAPPROPRIATED SURPLUS FOR THE YEAR ENDED 31 DECEMBER 1987 (in $,000's)

	1987	1986
INCOME		
Assessments		
Classes	296,367	399,749
Deposit accounts	24,532	18,486
Penalties	2,465	3,104
	323,364	421,339
Investment income		
Earned for the year	246,947	230,990
Amortization of long-term investment gains (losses) (Note 5)	1,843	48,702
	248,790	279,692
	572,154	701,031
EXPENSE		
Current year claims		
Wage loss compensation	91,748	83,563
Medical aid payments	31,364	27,084
Pension awards, capitalized values	15,739	12,886
Provision for unfinalled claims	196,934	173,774
	335,785	297,307
Prior years' claims		
Investment income allocated to the fund liabilities and special reserves	248,790	279,692
Adjustment to prior years' actuarial estimates	(73,265)	(253,240)
	175,525	26,452
Administration and other expenses		
Administration	75,153	69,289
Review Board and Advisors	5,036	3,406
Research grants and awards	1,267	923
	81,456	73,618
	592,766	397,377
NET (LOSS) INCOME	(20,612)	303,654
UNAPPROPRIATED SURPLUS (UNFUNDED LIABILITY) - 1 January	111,310	(31,844)
APPROPRIATION TO SPECIAL RESERVES	(17,000)	(10,500)
TRANSFER FROM (APPROPRIATION TO) BENEFIT MAINTENANCE AND ASSESSMENT RATE STABILIZATION RESERVE	4,201	(150,000)
UNAPPROPRIATED SURPLUS - 31 December (Exhibit 1)	77,899	111,310

WORKERS' COMPENSATION BOARD

EXHIBIT 3

STATEMENT OF CHANGES IN FUND LIABILITIES FOR THE YEAR ENDED 31 DECEMBER 1987 (in $,000's)

	Accident Fund		Silicosis Fund	
	1987	1986	1987	1986
ADDITIONS TO THE FUND LIABILITIES				
Current year claims				
Provision for unfinalled claims	196,382	172,981	552	793
Pension awards, capitalized values	22,978	16,145	—	98
Prior years' claims				
Investment income allocation	242,998	272,881	3,408	4,245
Adjustment to prior years' actuarial estimates	(71,393)	(248,401)	(1,872)	(4,839)
	390,965	213,606	2,088	297
DEDUCTIONS FROM THE FUND LIABILITIES				
Pensions paid	105,818	99,758	2,430	2,421
Wage loss compensation	48,817	41,148	36	—
Medical aid payments	29,850	28,810	114	50
	184,485	169,716	2,580	2,471
CURRENT YEAR INCREASE (DECREASE)	206,480	43,890	(492)	(2,174)
BALANCE - 1 January	2,305,738	2,261,848	31,312	33,486
BALANCE - 31 December (Exhibit 1)	2,512,218	2,305,738	30,820	31,312
Represented by:				
Provision for unfinalled claims	1,063,803	1,000,613	10,709	10,858
Pension awards, capitalized values	1,448,415	1,305,125	20,111	20,454
	2,512,218	2,305,738	30,820	31,312

EXHIBIT 4

WORKERS' COMPENSATION BOARD

STATEMENT OF CHANGES IN RESERVE BALANCES FOR THE YEAR ENDED 31 DECEMBER 1987 (in $,000's)

ACCIDENT FUND SPECIAL RESERVES

	Contingent	Disaster	Enhancement	Total	
				1987	1986
ADDITIONS TO THE RESERVES					
Appropriation of net income	-	2,000	15,000	17,000	10,500
Investment income allocation	160	1,242	982	2,384	2,566
	160	3,242	15,982	19,384	13,066
DEDUCTIONS FROM THE RESERVES					
Pension awards, capitalized values	—	2,025	5,214	7,239	3,268
Wage loss compensation	—	292	6,109	6,401	5,864
Medical aid payments	—	78	2,346	2,424	1,997
	—	2,395	13,669	16,064	11,129
CURRENT YEAR INCREASE	160	847	2,313	3,320	1,937
BALANCE - 1 January	1,784	14,997	17,745	34,526	32,589
BALANCE - 31 December (Exhibit 1)	1,944	15,844	20,058	37,846	34,526

BENEFIT MAINTENANCE AND ASSESSMENT RATE STABILIZATION RESERVE

	1987	1986
CURRENT YEAR (DECREASE) INCREASE		
(Transfer to) Appropriation of surplus	(4,201)	150,000
BALANCE - 1 January	150,000	—
BALANCE - 31 December (Exhibit 1)	145,799	150,000

EXHIBIT 5

WORKERS' COMPENSATION BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED 31 DECEMBER 1987 (in $,000's)

	1987	1986
OPERATING ACTIVITIES		
Net (loss) income	(20,612)	303,654
Add (deduct) items not requiring cash:		
Provision for unfinalled claims	196,934	173,774
Adjustment to prior years' actuarial estimates	(73,265)	(253,240)
Investment income allocated to fund liabilities and special reserves	248,790	279,692
Pension awards, capitalized values	15,739	12,886
Depreciation	5,421	3,488
Loss on disposal of fixed assets	22	1,767
Pension payments recovered from third parties	—	89
Deduct cash applied in settlement of fund liabilities or charged against special reserves:		
Pensions paid	(108,248)	(102,179)
Wage loss compensation	(55,254)	(47,012)
Medical aid payments	(32,388)	(30,857)
Funds provided by operating activities	177,139	342,062
OTHER ACTIVITIES		
Purchase of fixed assets	(4,343)	(14,142)
Proceeds from the disposal of fixed assets	593	432
Decrease in deferred long-term investment gains and losses	(116,902)	(17,947)
Decrease in assessments and accrued interest receivable	12,307	5,944
Decrease in accounts payable and accrued liabilities	(4,714)	(401)
Increase in deposit account unfinalled claims receivable	(573)	(2,409)
Funds applied to other activities	(113,632)	(28,523)
INCREASE IN FUNDS INVESTED	63,507	313,539
FUNDS INVESTED - 1 January	2,481,283	2,167,744
- 31 December	2,544,790	2,481,283

WORKERS' COMPENSATION BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1987

Note 1 - Significant Accounting Policies

(a) Fund Accounting

Although the liabilities and reserves of the Board are allocated to the Accident and Silicosis Funds and various sub-divisions thereof, the assets are recorded on a pooled basis with no allocation of individual assets to specific funds.

(b) Portfolio Investments

Long-term investments, consisting primarily of bonds of the Government of Canada, various Provinces and Crown corporations, having terms greater than 1 year, are stated at market value. The amount by which market value differs from book value represents an unrealized gain or loss. Unrealized gains and losses occurring during the year, together with gains and losses realized on disposal of long-term investments during the year, are deferred and amortized on a straight-line basis over a five year period.

Short-term investments, consisting primarily of treasury bills and discounted bank notes, having terms less than or equal to 1 year, are stated at amortized cost.

(c) Fixed Assets

Fixed assets are reported at cost and are depreciated on a straight-line basis over their estimated useful lives. The rates used are as follows:

Buildings	20 to 40 years
Equipment	3 to 10 years
Furniture	10 years
Vehicles	5 years

(d) Accident and Silicosis Fund Liabilities

The Board appoints a consulting actuary who examines the Fund liabilities and the underlying assumptions and methods. The report of the consulting actuary is appended to these financial statements.

(i) Unfinalled Claims

Provisions for future claims costs relating to injuries occurring prior to 31 December 1987, for which the final settlement has not been determined, represent the unfinalled claims liabilities which are part of the Accident and Silicosis Funds established under Sections 39(1)(c) and 41(2)(b) of the Workers' Compensation Act. Wage loss compensation and medical aid payments made, and the capitalized value of pension awards granted, after the year of injury (or after the year in which the claim is allowed, in the case of Silicosis), are charged to the respective unfinalled claims liabilities.

(ii) Pensions

Capitalized values of pension awards are credited to the pension liability provisions, which are then charged with pensions paid. When a pension is awarded for an injury which occurred in the current year, its capitalized value is treated as a current period expense. In the case of a pension awarded after the year of the injury (or after the year in which the claim is allowed, in the case of Silicosis), the pension is charged to the appropriate unfinalled claims liability.

(e) Reserves

(i) Accident Fund special reserves established pursuant to Section 39 of the Workers' Compensation Act are:

- Contingent Reserve [Section 39 (1)(b)] which provides a reserve in aid of industries or classes which may become depleted or extinguished.

- Disaster Reserve [Section 39 (1)(d)] which provides a reserve to be used to meet the loss arising from a disaster or other circumstances which the Board considers would unfairly burden the employers in a particular class.

- Enhancement Reserve [Section 39 (1)(e)] which provides a reserve for payment of that portion of a disability enhanced by reason of a pre-existing disease, condition or disability.

Investment income is allocated to these reserves, pro rata, from total investment income earned by the Board.

Claims deemed by the Board to be covered by these reserves are deducted directly from the reserves and are not charged to current operations.

(ii) The Board has established a Benefit Maintenance and Assessment Rate Stabilization Reserve which may be used to reduce the impact on assessment rates resulting from such changes as claim frequencies, benefit levels or rates of return on investments.

The Board determines the amounts required to maintain these reserves at an adequate level and resulting appropriations are prorated to the various employer classes.

(f) Current Year Claims
Wage loss compensation and medical aid payments represent expenditures resulting from injuries which occurred during the current year. Amounts recorded as "Pension awards, capitalized values" and as "Provision for unfinalled claims" are the actuarial estimates of the present values of future payments resulting from injuries which occurred during the current year. The calculation of the present value provides for the future indexation of pensions by assuming that the annual rate of return on the Board's investments will exceed the annual increase in the Consumer Price Index (CPI) by 2⅜%.

(g) Prior Years' Claims
The Board determines its liabilities at the end of each year for all injuries that have taken place to that time. During the following year, it makes benefit payments and sets new awards on those prior injuries; benefits are also increased in line with increases in the CPI. Investment income is also earned on the assets available to finance those liabilities. At the end of the following year, the Board redetermines its actuarial requirements for those prior injuries, taking into account the actual investment income, benefit increases, claims payments and pension awards made during the year. The actuarial assumptions used in those calculations may also be modified to include the more recent experience of such factors as mortality, claims levels and claims costs.

This process results in an adjustment to the requirements previously set aside for all injuries to the end of the previous year, and is described in these statements as the "Adjustment to prior years' actuarial estimates".

(h) Assessment Income and Assessments Receivable
As a significant portion of assessment income for the year is not received until after the year-end, the amount shown is an estimate based on statistical data. The difference between the estimate and the actual income received is credited or charged to income in the following year.

(i) Deposit Account Unfinalled Claims Receivable
Certain employers have been placed in deposit classes. These employers are billed on a monthly basis for wage loss compensation, medical aid payments and the capitalized value of pension awards made on their behalf, together with their proportionate share of administrative costs.

The receivable represents the present value of the estimated future payments for the unfinalled claims of deposit classes, less deposits required to be placed on account with the Board.

The Board also acts as the agent of the Government of Canada for the payment of compensation to federal employees in British Columbia. Amounts paid are recovered from the Government of Canada on a monthly basis.

Note 2 - Change in Accounting Policy

During the year, the Board changed its accounting policy for expenditures incurred on major information systems projects. Previously, these expenditures were amortized over a period of three to five years. These expenditures are now charged as incurred to current year administration expenses.

This change in policy has been applied retroactively and the prior year figures have been restated. The overall effect of the restatement was to decrease both the 1986 net income and the unappropriated surplus at 31 December 1986 by $1,968,000 to $303,654,000 and $111,310,000 respectively. The effect in the current year is insignificant.

Note 3 - Portfolio Investments ($,000's)

	1987	1986
Long-term investments, market value	1,898,952	1,763,318
Short-term investments, amortized cost	645,337	728,536
Cash (bank indebtedness)	501	(10,571)
	2,544,790	2,481,283

Note 4 - Fixed Assets ($,000's)

	1987				1986
	Cost	Depreciation	Accumulated Depreciation	Net Book Value	Net Book Value
Land	1,639	—	—	1,639	1,639
Buildings	49,715	1,347	9,739	39,976	41,303
Furniture, Equipment & Vehicles	25,899	4,074	12,482	13,417	13,783
Totals	77,253	5,421	22,221	55,032	56,725

Note 5 - Deferred Long-Term Investment (Losses) Gains ($,000's)

	1987	1986
Balance - 1 January	79,837	97,784
Realized net losses for the year	(6,466)	(141)
Unrealized net (losses) gains for the year	(108,593)	30,896
	(35,222)	128,539
Amortization credited to investment income	1,843	48,702
Balance - 31 December	(37,065)	79,837

Note 6 - Superannuation Plan
The Board and its employees contribute to the Workers' Compensation Board Superannuation Plan.

The Board's 1987 contributions to the Plan amounted to $4,608,000 (1986 - $4,399,000).

The Plan requires an actuarial valuation of the Plan's liabilities at intervals of not more than three years. The last valuation, carried out as at 31 March 1985, showed that based on the Plan provisions, and ignoring liabilities and financing for future indexed supplementary pensions, the unfunded liability of the Plan was approximately $21 million. This unfunded liability is not included in these financial statements. The Board's current rate of regular contributions is projected to amortize the 1985 unfunded liability by the year 2007.

Note 7 - Revision of Mortality Rates
The Board examines most actuarial assumptions annually, except for mortality rates which, because of their nature, are reviewed less frequently. Mortality rates were last reviewed in 1981. The Board has examined the mortality experience for disabled pensioners in the Accident Fund and has revised its rates to reflect recent experience. The revised rates used have had the effect of increasing the Accident Fund liabilities and decreasing the net income by approximately $99 million in the current year.

Note 8 - Comparatives
In addition to the restatement referred to in Note 2, certain comparative figures have been reclassified to conform with the current year's presentation.

ACTUARY'S REPORT

ECKLER PARTNERS LTD.

The Pension Liabilities for the Accident and Silicosis Funds are for pensions in effect as at 1 January 1988, but excluding pensions arising from injuries to Federal Government workers (Class 19). The present value of increases in pensions effective 1 January 1988 has been included in the Liabilities. The mortality table for disabled pensioners in the Accident Fund was revised on the basis of recent experience. With this exception, the Pension Liabilities have been computed using the same mortality, net interest rate and other assumptions used for the valuation as at 31 December 1986. The net interest rate of 2¾% makes implicit provision for the future indexing of pensions on the assumption that interest earnings on Board assets in excess of 2¾% will correspond to future increases in the Consumer Price Index.

The Unfinalled Claims Liabilities for the Accident and Silicosis Funds are shown separately for Rateable Classes and for Deposit Classes (excluding Class 19), and are based on projections of future claims payments and awards using ratios developed from the Board's claims experience, average benefit rates, the net interest rate assumption of 2¾% and, where applicable, mortality, remarriage and other assumptions used for computing Pension Liabilities. The methods used in calculating these liabilities were substantially the same as those employed in the previous valuation as at 31 December 1986.

The liabilities included in this report have been computed by the Board in accordance with methods and assumptions approved by us. We have made such tests of the calculations as were deemed necessary. We have also examined the data upon which the calculations were based and found it to be sufficient for our purposes and consistent with the Board's financial statements.

In our opinion, the amounts set out below, which have been determined by the methods and assumptions described above, make reasonable provision for the future liabilities of the Board as at 31 December 1987.

Accident Fund	
Pension Liabilities	$1,448,415,000
Unfinalled Claims Liabilities	
- Rateable Classes	989,417,000
- Deposit Classes	74,386,000
	$2,512,218,000
Silicosis Fund	
Pension Liabilities	$ 20,111,000
Unfinalled Claims Liabilities	10,709,000
	$ 30,820,000

Jacob Levi, F.S.A., F.C.I.A.
11 March 1988

Eckler Partners Ltd.
Consulting Actuaries

SECTION G

TRUST FUNDS

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SUMMARY OF THE FINANCIAL POSITION OF TRUST FUNDS HELD AND ADMINISTERED

(unaudited)

(Thousands of Dollars)

	BALANCE SHEET[1]			Previous Year Fund Balances[1]
	Assets	Liabilities	Fund Balances	
Superannuation, Pension and Long-Term Disability Funds				
Public Service Superannuation Fund[2]	2,959,707	1,092	2,958,615	2,622,704
Members of the Legislative Assembly Superannuation Account[2]	3,434	1,050	2,384	2,268
Municipal Superannuation Fund[2]	2,939,479	1,944	2,937,535	2,605,695
Teachers' Pension Fund[2]	2,236,116	949	2,235,167	1,990,068
College Pension Fund[2]	190,184	103	190,081	165,600
B.C. Rail Ltd. Pension Fund[2]	179,604	54	179,550	157,796
British Columbia Hydro and Power Authority Pension Fund[2]	636,595	1,687	634,908	584,857
British Columbia Power Commission Superannuation Fund[2]	30,328	12	30,316	30,090
Public Service Long-Term Disability Fund[3]	50,563	1,952	48,611	44,591
Crown Corporation Long-Term Disability Fund[3]	7,729	244	7,485	6,775
Subtotals	9,233,739	9,087	9,224,652	8,210,444
Sinking Funds[3]				
British Columbia Building Corporation	55,722	—	55,722	46,571
British Columbia Educational Institutions Capital Financing Authority	77,080	17	77,063	61,646
British Columbia Hydro and Power Authority	1,121,222	70	1,121,152	1,103,540
British Columbia Railway Company	582,612	—	582,612	599,929
British Columbia Regional Hospital Districts Financing Authority	363,033	31	363,002	336,570
British Columbia School Districts Capital Financing Authority	668,562	45	668,517	672,207
Greater Vancouver Sewerage and Drainage District	12,174	7	12,167	17,312
Province of British Columbia	156,490	—	156,490	89,241
Province of British Columbia — Fiscal Agency Borrowings	43,067	10	43,057	40,436
Other	28,099	3	28,096	22,832
Subtotals	3,108,061	183	3,107,878	2,990,284
Investment Funds of Crown Corporations and Agencies[3]				
British Columbia Development Corporation Trust	16,176	17	16,159	17
British Columbia Ferry Corporation Trust	40,095	10	40,085	26,671
British Columbia Health Care Research Foundation	2,239	1	2,238	2,160
British Columbia Heritage Trust	2,000	1	1,999	1,837
British Columbia Housing and Employment Development Financing Authority Trust	1,868	—	1,868	(128)
British Columbia Hydro and Power Authority Trust	112,835	8	112,827	72,261
British Columbia Lottery Corporation Trust	26,538	5	26,533	9,865
B.C. Pavilion Corporation Trust	3,991	2	3,989	1
British Columbia Railway Company Trust	13,671	2	13,669	—
British Columbia Transit Trust	21,055	8	21,047	26,304
Discovery Foundation Trust	1,143	1	1,142	—
Expo 86 Corporation Trust	—	—	—	48,353
Health Facilities Association of British Columbia Trust	1,892	42	1,850	816
Provincial Capital Commission	1,844	1	1,843	2,283
Other	38	12	26	134
Subtotals	245,385	110	245,275	190,574
Investment Funds of Workers' Compensation Board of British Columbia[3]	2,719,050	95	2,718,955	2,546,619
Other Trust Funds[3]				
Public Trustee and Official Administrators	258,472	3,188	255,284	237,549
Crop Insurance Fund	9,632	20,519	(10,887)	(13,478)
Land Registry Assurance Fund	975	—	975	1,219
Supreme and County Court Rules	75,316	—	75,316	73,085
Other Trust Deposits	70,771	306	70,465	57,005
Subtotals	415,166	24,013	391,153	355,380
GRAND TOTALS	15,721,401	33,488	15,687,913	14,293,301

NOTES

[1] Totals are shown only to give the reader an idea of the size and scope of the trust funds held and administered by the Province on a collective basis.

[2] The figures for the superannuation and pension funds are taken from the latest audited financial statements included in this section, which do not all have the same fiscal year end.

[3] The figures for these funds are taken from the records of the Province as at March 31, 1988, and therefor may differ from the figures in the financial statements of the applicable Crown Corporations and Agencies contained in Section F.

PUBLIC SERVICE SUPERANNUATION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
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Telephone (604) 387-6803
Fax (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner,

To the Minister of Government Management Services,
Province of British Columbia, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of financial position of the Public Service Superannuation Fund as at March 31, 1988 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1988 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Pension (Public Service) Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 5, 1988

PUBLIC SERVICE SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1988

	1988	1987
	($ Thousands)	
ASSETS		
Cash	$ 940	$ 2,508
Accounts receivable	52,694	8,033
Due from Members of the Legislative Assembly Superannuation Account (Note 7)	1,050	9,488
Accrued interest	50,207	68,163
Investments (Note 3)	2,847,496	2,527,104
Deferred losses less gains on sale of investments (Note 4)	7,320	8,171
	$ 2,959,707	$ 2,623,467
LIABILITIES		
Accounts payable and accrued liabilities	$ 1,092	$ 763
FUND BALANCE		
Basic Account	2,643,151	2,339,150
Inflation Adjustment Account	315,464	283,554
	2,958,615	2,622,704
	$ 2,959,707	$ 2,623,467

The eight accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A.
Superannuation Commissioner

Victor Barwin, C.A.,
Director, Finance, Superannuation Commission

PUBLIC SERVICE SUPERANNUATION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1988

	Basic Account	Inflation Adjustment Account	Totals	
			1988	1987
		($ Thousands)		
FUND BALANCE INCREASED BY				
Contributions				
Employees				
Current	$ 55,670	$ 15,459	$ 71,129	$ 68,098
Voluntary	205	-	205	391
Purchase of service	682	-	682	203
Reinstatement	203	-	203	116
	56,760	15,459	72,219	68,808
Employers				
Province of British Columbia				
Current	59,533	10,677	70,210	67,914
Purchase of service	447	-	447	165
Reinstatement	199	-	199	127
Early Retirement Incentive Program (Note 5)	42,250	-	42,250	-
Other Employers				
Current	26,992	4,770	31,762	29,796
Purchase of service	138	-	138	79
	129,559	15,447	145,006	98,081
Transfers from other funds	916	111	1,027	1,508
Transfers from Members of the Legislative Assembly Superannuation Account (Note 7)				
Capitalized value of contributory allowances	1,037	-	1,037	9,424
Inflation adjustment contributions	-	33	33	44
Income from investments	234,485	26,850	261,335	240,415
TOTAL INCREASE	422,757	57,900	480,657	418,280
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	99,961	-	99,961	91,110
Inflation adjustment supplements	22,687	-	22,687	19,212
	122,648	-	122,648	110,322
Refunds	15,941	3,142	19,083	16,765
Transfers to other funds	691	103	794	370
Administration and actuarial fees	1,580	-	1,580	1,405
Investment management fees	571	70	641	786
TOTAL DECREASE	141,431	3,315	144,746	129,648
NET INCREASE BEFORE TRANSFERS	281,326	54,585	335,911	288,632
TRANSFERS (Note 6)				
Capitalized value of inflation adjustment supplements granted (1987 - $37,030)	44,921	(44,921)	-	-
Capitalized value of indexing of highest average salary (1987 - $1,080)	960	(960)	-	-
Excess interest (1987 - $33,714)	(23,206)	23,206	-	-
	22,675	(22,675)	-	-
NET INCREASE IN FUND BALANCE	304,001	31,910	335,911	288,632
FUND BALANCE AT BEGINNING OF YEAR	2,339,150	283,554	2,622,704	2,334,072
FUND BALANCE AT END OF YEAR	$ 2,643,151	$ 315,464	$ 2,958,615	$ 2,622,704

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the Pension (Public Service) Act.

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to eligible employees of the public service and certain Crown Corporations, agencies, institutions and other employers to which the Pension (Public Service) Act applies.

b) Contributions

Members contribute to the Basic Account 4-1/4% of salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 5-3/4% on earnings above that. Employers contribute to the Basic Account 6-3/4% of salary up to the Year's Maximum Pensionable Earnings and 8-1/4% on earnings above that. Members and employers also each contribute 1-1/4% of salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements.

c) Retirement Benefits

Members are eligible for an unreduced pension at an age within 5 years of normal retirement age with at least 10 years contributory service, or at age 55 with 35 years contributory service. A reduced pension is payable at an age 10 years under normal retirement age with at least 10 years contributory service.

The plan provides for a pension of 2% of the highest 5-year average salary for each year of pensionable service (to a maximum of 35 years). At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increase exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1988, a full CPI increase of 4.5% (1987 - 4.1%) to the basic lifetime portion of the contributory superannuation allowances in force was provided.

d) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Terminating employees not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Public Service Superannuation Plan. New contributors may also, under portability arrangements, transfer contributions and service from other plans to provide for, or to increase, pension benefits under the Public Service Superannuation Plan.

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN (Continued)

e) Other Benefits

Disability and survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at March 31, 1988 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 8 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term bonds and notes are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the bonds and notes. Discounts on serial bonds are recognized as income when redemptions occur.

(iv) Shares are carried at cost adjusted annually by 7% of the difference between cost or adjusted cost and market value.

(c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term bonds and notes are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds and notes or twenty years. The amortization is charged against income from investments.

3. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1988	1987
	($ Thousands)	
Short-term investments	$ 33,513	$ 843,740
Units in Province of British Columbia Pooled Investment Portfolios	960,079	-
Long-term bonds and notes	1,831,426	1,661,784
Shares	22,478	21,580
	$ 2,847,496	$ 2,527,104

As at March 31, 1988, the market value of the units was $961,085,712 (1987 - nil), the market value of the long-term bonds and notes was $1,854,717,216 (1987 - $1,786,626,777) and the market value of the shares was $34,415,542 (1987 - $36,080,726).

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1988	1987
	($ Thousands)	
Balance at beginning of year	$ 8,171	$ 14,556
Gains less losses on sale of investments	902	5,134
	7,269	9,422
Amortization for the year	51	1,251
Balance at end of year	$ 7,320	$ 8,171

5. EARLY RETIREMENT INCENTIVE PROGRAM

The Province of British Columbia offered an early retirement incentive program to eligible employees during the period October 20, 1987 to March 31, 1988. Approximately 2,600 employees retired under this program. The Province will be contributing to the fund a lump sum payment to fund the waiver of the Plan's early retirement reduction formula for employees retiring before their normal retirement age. The amount of this benefit has been calculated at $42,250,000 and has been included in the Accounts Receivable as at March 31, 1988.

6. TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements and the capitalized value of the indexing of the highest average salary for employees electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary.

7. TRANSFERS FROM THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Former Members of the Legislative Assembly who have been granted superannuation allowances are paid contributory allowances and inflation adjustment supplements from the Public Service Superannuation Fund (the Fund).

A contributory allowance is financed at the time the allowance is first granted by the transfer to the Fund from the Members of the Legislative Assembly Superannuation Account (the Account) of the capitalized value of the superannuation allowance.

Former members receiving an allowance who are re-elected to the Legislature cease to receive an allowance and resume contributing to the Account. In addition, an amount equal to the capitalized value of their superannuation allowance is transferred from the Public Service Superannuation Fund to the Account.

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

7. TRANSFERS FROM THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT (Continued)

During the year ended March 31, 1988, 2 Members (1987 - 22) were granted superannuation allowances. The capitalized value of these allowances was $1,035,766 (1987 - $9,424,137) which is due from the Account.

8. ACTUARIAL VALUATION

According to the Pension (Public Service) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least once in each consecutive period of not more than 5 years. The most recent valuation was carried out as at March 31, 1987. The valuation indicated a decrease in the unfunded liability in respect of basic pension benefits from $555,858,000 as of March 31, 1984 to $456,062,000 as of March 31, 1987. This decrease is the net result of a number of items, the most significant being greater than forecast income from investments, offset by experience gains and losses on other actuarial assumptions.

The contributions required under the pension plan were determined under a "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner,

To the Minister of Government Management Services,
Province of British Columbia, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of financial position of the Members of the Legislative Assembly Superannuation Account, an account in the Ministry of Finance and Corporate Relations, as at March 31, 1988 and the statement of changes in account balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at March 31, 1988 and the changes in the account balance for the year then ended in accordance with the accounting principles described in note 3 to the financial statements applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with Part 2 of the Legislative Assembly Allowances and Pension Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 30, 1988

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1988

	1988	1987
	($ Thousands)	
ASSETS		
Cash	$ 228	$ 199
Due from Province of British Columbia (Note 5)	623	6,892
Contributions receivable	50	32
Accrued interest	67	166
Investments (Note 4)	2,466	4,498
	$ 3,434	$ 11,787
LIABILITIES		
Accounts payable	$ -	$ 31
Due to Public Service Superannuation Fund (Note 5)	1,050	9,488
	1,050	9,519
ACCOUNT BALANCE	2,384	2,268
	$ 3,434	$ 11,787

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A.
Superannuation Commissioner

Victor Barwin, C.A.,
Director, Finance, Superannuation Commission

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF CHANGES IN ACCOUNT BALANCE

FOR THE YEAR ENDED MARCH 31, 1988

	1988	1987
	($ Thousands)	
ACCOUNT BALANCE INCREASED BY		
Contributions		
Members of the Legislative Assembly		
Regular	$ 102	$ 147
Reinstatement and arrears	37	28
	139	175
Province of British Columbia		
Regular	103	147
Reinstatement and arrears	37	29
Terminal funding on allowances granted (Note 5)	623	6,892
	763	7,068
Income from investments	284	384
TOTAL INCREASE	1,186	7,627
ACCOUNT BALANCE DECREASED BY		
Transfers to the Public Service Superannuation Fund (Note 5)		
Capitalized value of contributory allowances	1,037	9,424
Inflation adjustment contributions	33	44
Refunds	-	38
TOTAL DECREASE	1,070	9,506
NET INCREASE (DECREASE) IN ACCOUNT BALANCE	116	(1,879)
ACCOUNT BALANCE AT BEGINNING OF YEAR	2,268	4,147
ACCOUNT BALANCE AT END OF YEAR	$ 2,384	$ 2,268

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

1. THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Under Part 2 of the Legislative Assembly Allowances and Pension Act, the Members of the Legislative Assembly Superannuation Account is an account in the Ministry of Finance and Corporate Relations of the Province of British Columbia.

The Account receives contributions from the Crown in right of the Province as the employer and from participating members who are elected Members of the Legislative Assembly. The Minister of Finance and Corporate Relations invests available Account monies in various short-term and long-term investments.

When a contributor is granted a superannuation allowance, the amount required to finance his or her future contributory pension benefits is transferred to the Public Service Superannuation Fund and monthly contributory allowances are paid from that Fund. The Province provides additional funding if the amounts available in the Account are less than the capitalized value of allowances granted.

Former members receiving an allowance who are re-elected to the Legislature cease to receive an allowance and resume contributing to the Account. In addition, an amount equal to the capitalized value of their superannuation allowance is transferred from the Public Service Superannuation Fund to the Account.

2. DESCRIPTION OF THE MEMBERS OF THE LEGISLATIVE ASSEMBLY PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the Legislative Assembly Allowances and Pension Act.

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to all Members of the Legislative Assembly.

b) Contributions

Members and the Province each contribute to the Account 9% of salary and indemnities up to the contribution limit provided for in section 8(6) of the Income Tax Act (Canada) as amended. For calendar years 1987 and 1988 this limit is $3,500.

c) Retirement Benefits

A member of the plan is entitled to a superannuation allowance upon ceasing to be a Member after having served seven years or for more than two parliaments, and having attained the age of 55 years or having attained an age plus years of service as a member totalling 60 or more years.

The plan provides a superannuation allowance of 5% per year of service up to a maximum of 80% of the average legislative allowance, special allowance and ministerial salary earned in the highest four years of service as a Member and as a minister or specified office holder.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

2. BENEFITS AVAILABLE UNDER THE PLAN (Continued)

d) Termination Benefits

A member of the plan who ceases to be a Member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Former members leaving contributions on deposit are entitled, if otherwise eligible, to a deferred pension benefit.

e) Other Benefits

Disability and survivor benefits are available under the plan.

3. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Account as at March 31, 1988 and the changes in Account balance for the year.

b) Investments

(i) Short-term investments are carried at cost of acquisition.
(ii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

4. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1988	1987
	($ Thousands)	
Short-term investments	$ 1,469	$ 3,461
Long-term investments	997	1,037
	$ 2,466	$ 4,498

At March 31, 1988, the market value of the long-term investments was $914,169 (1987 - $1,022,280).

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Account balance available for payment of plan benefits and therefore has not been provided for as at March 31, 1988.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1988

5. TRANSFERS TO THE PUBLIC SERVICE SUPERANNUATION FUND

During the year ended March 31, 1988, 2 members (1987 - 22) were granted superannuation allowances.

The capitalized value of these allowances was $1,035,766 (1987 - $9,424,137) which is included in the amount Due to Public Service Superannuation Fund. This amount includes a contribution from the Province of British Columbia of $623,442 (1987 - $6,892,077) representing the excess of the capitalized value of allowances granted over the unencumbered amounts available in the Account. Also included in these allowances is $934 which represents an amendment to a pension granted in 1988.

Under the Legislative Assembly Allowances and Pension Act, amounts deducted from members' eligible salaries and indemnities to secure inflation adjustment supplements and the matching payments made by the Province are transferable once a year from the Account to the Inflation Adjustment Account maintained in the Public Service Superannuation Fund, from which the supplementary allowances are paid. Any excess of contributions received over amounts transferred is included in the amount Due to Public Service Superannuation Fund.

6. ACTUARIAL VALUATION

An actuarial valuation of the Account is not required by the Legislative Assembly Allowances and Pension Act and no such valuation has been performed to date.

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
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(604) 387-6803

AUDITOR'S REPORT

To the Commissioner of Municipal Superannuation, and

To the Provincial Secretary and Minister of Government Services,
Province of British Columbia:

I have examined the statement of financial position of the Municipal Superannuation Fund as at December 31, 1987 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1987 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied, except for the change in the method of accounting for discounts and premiums on long-term investments as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Municipal Superannuation Plan. In my opinion, these transactions were, in all significant respects, in compliance with the Plan.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 30, 1988

MUNICIPAL SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1987

	1987	1986
	($ Thousands)	
ASSETS		
Cash	$ 954	$ 365
Contributions receivable	19,886	16,076
Accrued interest	51,692	59,168
Investments (Note 4)	2,858,604	2,521,789
Deferred losses less gains on sale of investments (Note 5)	8,343	10,202
	$2,939,479	$2,607,600
LIABILITIES		
Accounts payable and accrued liabilities	$ 1,944	$ 1,905
FUND BALANCE		
Basic Account	2,536,199	2,254,743
Retirement Annuity Account	94,981	86,422
Inflation Adjustment Account	306,355	264,530
	2,937,535	2,605,695
	$2,939,479	$2,607,600

The seven accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A.,
Superannuation Commissioner, Trustee

Victor Barwin, C.A.,
Director, Finance, Superannuation Commission

MUNICIPAL SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1987

	Basic Account	Retirement Annuity Account	Inflation Adjustment Account	Totals 1987	Totals 1986
	($ Thousands)				
FUND BALANCE INCREASED BY					
Contributions					
Employees					
Current	$ 97,419	$ -	$ 18,402	$ 115,821	$ 102,700
Voluntary	-	135	-	135	140
Special agreement and arrears	75	2,894	6	2,975	2,596
Purchase of service	191	-	-	191	154
Leave of absence	28	-	5	33	26
Reinstatement	157	8	-	165	102
	97,870	3,037	18,413	119,320	105,718
Employers					
Current	93,157	-	18,402	111,559	101,730
Special agreement and arrears	716	3,257	4	3,977	3,252
Purchase of service	211	-	-	211	153
Leave of absence	22	-	4	26	24
	94,106	3,257	18,410	115,773	105,159
Transfers from other funds	236	-	27	263	233
Income from investments	223,037	8,354	21,413	252,804	238,082
TOTAL INCREASE	415,249	14,648	58,263	488,160	449,192
FUND BALANCE DECREASED BY					
Superannuation allowance payments					
Contributory	103,844	-	-	103,844	93,212
Inflation adjustment supplements	23,226	-	-	23,226	19,798
Special agreement supplements	138	-	-	138	168
Reimbursement from former employers	(63)	-	-	(63)	(73)
	127,145	-	-	127,145	113,105
Refunds	20,863	362	3,416	24,641	26,749
Transfers to other funds	264	5	22	291	615
Medical Plan premiums	1,770	-	-	1,770	1,498
Administration and actuarial fees	1,779	-	-	1,779	1,783
Investment management fees	632	-	62	694	768
TOTAL DECREASE	152,453	367	3,500	156,320	144,518
NET INCREASE BEFORE TRANSFERS	262,796	14,281	54,763	331,840	304,674
TRANSFERS (NOTE 6)					
Capitalized value of inflation adjustment supplements granted (1986 - $24,317)	39,042	-	(39,042)	-	-
Capitalized value of indexing of highest average salary (1986 - $1,540)	1,580	-	(1,580)	-	-
Excess interest (1986 - $31,276)	(27,680)	-	27,680	-	-
Pensions purchased from retirement annuity account (1986 - $5,527)	5,610	(5,610)	-	-	-
Other	108	(112)	4	-	-
	18,660	(5,722)	(12,938)	-	-
NET INCREASE IN FUND BALANCE	281,456	8,559	41,825	331,840	304,674
FUND BALANCE AT BEGINNING OF YEAR	2,254,743	86,422	264,530	2,605,695	2,301,021
FUND BALANCE AT END OF YEAR	$2,536,199	$94,981	$306,355	$2,937,535	$2,605,695

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the Pension (Municipal) Act.

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to eligible employees of a municipality, hospital, school district, regional college or other employer to which the Pension (Municipal) Act applies.

b) Contributions

Members contribute to the Basic Account 5% of salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 6-1/2% on earnings above that. Employers contribute to the Basic Account at varying rates depending upon the mix of employees in the group classifications specified by the plan. Members and employers also each contribute 1% of salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements. Some employers have special agreements with their employees by which both make extra contributions to increase the employees' pensions. These contributions plus employees' voluntary contributions are credited to the Retirement Annuity Account.

c) Retirement Benefits

Members are eligible for unreduced pensions if retirement is at normal retirement age as defined in the plan, or at an age within 5 years of normal retirement age with at least 10 years contributory service. Unreduced pensions are also available to members whose normal retirement age is 65, at age 55 with at least 35 years contributory service, or if the normal retirement age is 60, at age 50 with 30 years contributory service. Members who do not meet the above criteria are eligible for reduced pensions at an age 10 years under the normal retirement age with at least 10 years contributory service, or at 5 years under the normal retirement age with less than 10 years contributory service. Hospital employees must have a minimum of 10 years contributory service to be eligible for a pension.

The plan provides a pension of 1-3/4% of the highest 5-year average salary for each year of pensionable service credited prior to the date the employer enrolled in the plan, plus 2% of the highest 5-year average salary for each year after the date the employer enrolled. The maximum pensionable service allowable under the plan is 35 years. At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increases exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1987, a full CPI increase of 4.1% (4.1% in 1986) to the basic lifetime portion of the contributory superannuation allowances in force was provided. Sufficient funds were also available to provide a full CPI increase of 4.5% effective January 1, 1988.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN (Continued)

d) Termination and Portability Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Terminating employees not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Municipal Superannuation Plan. New contributors may also, under portability arrangements, transfer contributions and service from other plans to provide for or to increase pension benefits under the Municipal Superannuation Plan.

e) Other Benefits

Disability and survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1987 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 7.

b) Investments

(i) Short-term investments are carried at cost of acquisition.
(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.
(iii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. CHANGE IN ACCOUNTING POLICY

Prior to January 1, 1987, discounts and premiums on long-term investments were amortized on a straight line basis. Discounts and premiums are now amortized on the basis described in Note 2b(iii). This change in accounting policy has not been retroactively applied and comparative figures have not been restated due to the immaterial effect on the Fund balance.

As a result of this change, the Fund balance as at December 31, 1987 and income from investments for the year then ended have both been decreased by $2,920,669.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

4. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1987	1986
	($ Thousands)	
Short-term investments	$ 241,602	$ 784,157
Units in Province of British Columbia Pooled Investment Portfolios	759,760	-
Long-Term investments	1,857,242	1,737,632
	$ 2,858,604	$ 2,521,789

As at December 31, 1987, the market value of the units was $761,028,936 (1986 - nil) and the market value of the long-term investments was $1,800,418,293 (1986 - $1,779,295,893).

5. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1987	1986
	($ Thousands)	
Balance at beginning of year	$ 10,202	$ 15,789
Gains less losses on sale of investments	1,155	4,391
	9,047	11,398
Amortization for the year	704	1,196
Balance at end of year	$ 8,343	$ 10,202

6. TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements and pensions purchased from the Retirement Annuity Account and the capitalized value of the indexing of the highest average salary for employees electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary.

7. ACTUARIAL VALUATION

According to the Pension (Municipal) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1985 and indicated an unfunded liability of $855,352,000 in respect of basic pension benefits. This represented an increase of $154,898,000 since December 31, 1982, the date of the previous valuation, and arose mainly from interest charges on the unfunded liability.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

7. Actuarial Valuation (Continued)

The Actuary stated that he did not see the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners, or to the financial health of the pension plan. He did, however, recommend that the statutory contribution rates be increased to at least those required under the level contribution method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls. To date the contribution rates have not been changed.

TEACHERS' PENSIONS FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone (604) 387-6803
Fax (604) 387-1230

AUDITOR'S REPORT

To the Commissioner of Teachers' Pensions, and

To the Minister of Government Management Services,
Province of British Columbia:

I have examined the statement of financial position of the Teachers' Pensions Fund as at December 31, 1987 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1987 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied, except for the change in the method of accounting for discounts and premiums on long-term investments as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Pension (Teachers) Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 30, 1988

TEACHERS' PENSIONS FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1987

	1987	1986
	($ Thousands)	
ASSETS		
Cash	$ 668	$ 1,696
Contributions receivable	12,067	8,890
Accrued interest	39,989	44,886
Investments (Note 4)	2,174,954	1,925,172
Deferred losses less gains on sale of investments (Note 5)	8,438	10,447
	$ 2,236,116	$ 1,991,091
LIABILITIES		
Accounts payable and accrued liabilities	$ 949	$ 1,023
FUND BALANCE		
Basic Account	2,012,103	1,792,095
Inflation Adjustment Account	223,064	197,973
	2,235,167	1,990,068
	$ 2,236,116	$ 1,991,091

The eight accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John H. Cook, F.C.I.A.,
Superannuation Commissioner, Trustee

Victor Barwin, C.A.,
Director, Finance, Superannuation Commission

TEACHERS' PENSIONS FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1987

	Basic Account	Inflation Adjustment Account	Totals	
			1987	1986
		($ Thousands)		
FUND BALANCE INCREASED BY				
Contributions				
Employees				
Current	$ 59,363	$ 10,636	$ 69,999	$ 66,798
Voluntary	42	-	42	89
Reinstatement	556	-	556	427
Leave of absence	442	72	514	475
Recognition of service	-	-	-	27
	60,403	10,708	71,111	67,816
Employers				
Paid by the Province of British Columbia on behalf of school districts				
Current	87,837	10,609	98,446	94,031
Recognition of service	-	-	-	27
Early Retirement Plan (Note 8)	2,939	-	2,939	-
Contributions by other employers				
Current	250	29	279	311
	91,026	10,638	101,664	94,369
Transfers from other funds	2,661	18	2,679	2,741
Income from investments	179,326	15,075	194,401	184,395
TOTAL INCREASE	333,416	36,439	369,855	349,321
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	93,054	-	93,054	84,908
Inflation adjustment supplements	24,089	-	24,089	20,706
	117,143	-	117,143	105,614
Refunds	5,161	594	5,755	5,923
Transfers to other funds	441	35	476	582
Administration and actuarial fees	819	-	819	897
Investment management fees	518	45	563	621
TOTAL DECREASE	124,082	674	124,756	113,637
NET INCREASE BEFORE TRANSFERS	209,334	35,765	245,099	235,684
TRANSFERS (NOTE 6)				
Capitalized value of inflation adjustment supplements granted (1986 - $24,541)	38,951	(38,951)	-	-
Capitalized value of indexing of highest average salary (1986- $1,300)	1,080	(1,080)	-	-
Excess Interest (1986 - $31,494)	(29,355)	29,355	-	
Other (1986 - Nil)	(2)	2	-	-
	10,674	(10,674)	-	-
NET INCREASE IN FUND BALANCE	220,008	25,091	245,099	235,684
FUND BALANCE AT BEGINNING OF YEAR	1,792,095	197,973	1,990,068	1,754,384
FUND BALANCE AT END OF YEAR	$ 2,012,103	$ 223,064	$ 2,235,167	$ 1,990,068

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

1. DESCRIPTION OF THE TEACHERS' PENSIONS PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the Pension (Teachers) Act.

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to all certificated teachers and to superintendents or assistant superintendents appointed by a board of school trustees in the British Columbia public school system.

b) Contributions

Members contribute to the Basic Account 5.1% of salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 6.6% on earnings above that. The employers' rates are 7.8% and 9.3% respectively. Members and employers also each contribute 1% to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation supplements.

c) Retirement Benefits

Members are eligible for unreduced pensions if retirement is at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service.

The plan provides a pension of 2% of the highest 5-year average salary for each year of credited pensionable service prior to age 65. The maximum pensionable service allowable under the plan is 35 years. At age 65 or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increases exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1987, a full CPI increase of 4.1% (1986-4.1%) to the basic lifetime portion of the contributory superannuation allowances in force was provided. Sufficient funds were also available to provide a full CPI increase of 4.5% effective January 1, 1988.

d) Termination and Portability Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Terminating employees not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Teachers' Pensions Plan. New contributors may also, under portability arrangements, transfer contributions and service from other plans to provide for or to increase pension benefits under the Teachers' Pensions Plan.

e) Other Benefits

Disability and survivor benefits are available under the plan.

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1987 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 7 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. CHANGE IN ACCOUNTING POLICY

Prior to January 1, 1987, discounts and premiums on long-term investments were amortized on a straight line basis. Discounts and premiums are now amortized on the basis described in Note 2b(iii). This change in accounting policy has not been retroactively applied and comparative figures have not been restated due to the immaterial effect on the Fund balance.

As a result of this change, the Fund balance as at December 31, 1987 and income from investments for the year then ended have both been decreased by $3,123,080.

4. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1987	1986
	($ Thousands)	
Short-term investments	$ 191,368	$ 598,912
Units in Province of British Columbia Pooled Investment Portfolios	536,078	-
Long-term investments	1,447,508	1,326,260
	$ 2,174,954	$ 1,925,172

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

4. INVESTMENTS (Continued)

As at December 31, 1987, the market value of the units was $537,141,675 (1986 - nil) and the market value of the long-term investments was $1,410,702,105 (1986 - $1,372,458,169).

5. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1987	1986
	($ Thousands)	
Balance at beginning of year	$10,447	$13,918
Gains less losses on sale of investments	867	2,189
	9,580	11,729
Amortization for the year	1,142	1,282
Balance at end of year	$ 8,438	$10,447

6. TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements granted and the capitalized value of indexing of the highest average salary for employees electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary.

7. ACTUARIAL VALUATION

According to the Pension (Teachers) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1984 and indicated an unfunded liability of $1,392,116,000 in respect of basic pension benefits. This represented an increase of $372,846,000 since December 31, 1980, the date of the previous valuation, and arose mainly from interest charges on the unfunded liability.

The Actuary stated that he did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners. He does, however, recommend that the statutory contribution rates be increased from their current maximum combined rate of 15.90% of total salaries to a maximum combined rate of 16.64% of total salaries. The contribution rates recommended by the Actuary were determined under the "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls. To date the contribution rates have not been changed.

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

8. EARLY RETIREMENT PLAN

An amendment to the Pension (Teachers) Act in 1987 provided a "55 and Out" Early Retirement Plan for eligible teachers who retire during the period from April 1, 1987, to June 30, 1989.

The "55 and Out" Early Retirement Plan provides an incentive for teachers between the ages of 55 and 60 to retire early by removing the pension reduction of 5% for each year of early retirement under age 60. The Province has agreed to pay amounts to the Fund to offset the cost of this new plan provision. The Province will pay to the Fund each year the greater of the salary savings resulting from replacing the retiring teacher with a teacher paid at a lower salary or a fixed schedule of actuarially determined payments until such time as the full amount has been paid. For the year ended December 31, 1987, the Fund has received $2,939,000 from the Province for the 198 teachers who elected to participate in this plan during the year.

COLLEGE PENSION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the College Pension Fund as at 31 August 1987 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 August 1987 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

RJ Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
11 December 1987

COLLEGE PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT AUGUST 31, 1987

	1987	1986
	($ Thousands)	
ASSETS		
Cash	$ 221	$ 514
Contributions receivable	1,100	1,103
Accrued interest	4,549	5,042
Investments (Note 3)	184,106	158,541
Deferred losses less gains on sale of investments (Note 4)	208	507
	$ 190,184	$ 165,707
LIABILITIES		
Accounts payable and accrued liabilities	$ 103	$ 107
FUND BALANCE		
Basic Account	171,482	149,941
Inflation Adjustment Account	18,599	15,659
	190,081	165,600
	$ 190,184	$ 165,707

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A.,
Superannuation Commissioner, Trustee

Victor B

Victor Barwin, C.A.,
Director, Finance, Superannuation Commission

COLLEGE PENSION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 1987

	Basic Account	Inflation Adjustment Account	Totals	
			1987	1986
		($ Thousands)		
FUND BALANCE INCREASED BY				
Contributions				
Members				
Current	$ 5,299	$ 1,044	$ 6,343	$ 6,121
Voluntary	3	-	3	4
Arrears	68	-	68	37
	5,370	1,044	6,414	6,162
Employers				
Current	5,299	1,044	6,343	6,121
Arrears	68	-	68	37
	5,367	1,044	6,411	6,158
Transfers from other funds	-	-	-	2
Income from investments	14,243	1,386	15,629	14,631
TOTAL INCREASE	24,980	3,474	28,454	26,953
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	2,546	-	2,546	2,072
Inflation adjustment supplements	434	-	434	353
	2,980	-	2,980	2,425
Refunds	648	98	746	1,150
Transfers to other funds	27	5	32	113
Medical Plan premiums	33	-	33	28
Administration and actuarial fees	66	-	66	84
Investment management fees	105	11	116	116
TOTAL DECREASE	3,859	114	3,973	3,916
NET INCREASE BEFORE TRANSFERS	21,121	3,360	24,481	23,037
TRANSFERS (NOTE 5)				
Capitalized value of inflation adjustment supplements granted ($537 - 1986)	958	(958)	-	-
Capitalized value of indexing of highest average salary ($220 - 1986)	160	(160)	-	-
Excess Interest ($857 - 1986)	(680)	680	-	-
Other ($14 - 1986)	(18)	18	-	-
	420	(420)	-	-
NET INCREASE IN FUND BALANCE	21,541	2,940	24,481	23,037
FUND BALANCE AT BEGINNING OF YEAR	149,941	15,659	165,600	142,563
FUND BALANCE AT END OF YEAR	$ 171,482	$ 18,599	$ 190,081	$ 165,600

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1987

1. DESCRIPTION OF THE COLLEGE PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the Pension (College) Act.

a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. The plan is open to full-time faculty members of a college or college council in British Columbia, other faculty members whose application has been approved by the employer, and full-time senior administrative employees who are required by the employer to become members. Full-time faculty members may apply within one month of date of appointment to be exempted from contributing to the plan.

b) Contributions

Members and employers each contribute to the Basic Account 4-1/2% of salary up to the year's maximum pensionable earnings and 6% of salary in excess of the year's maximum pensionable earnings. They also each contribute 1% to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements.

c) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service and at age 65 with less than 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

The plan provides for a pension of 2% of the highest 5-year average salary for each year of pensionable service (to a maximum of 35 years). At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

Increases in the inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The capitalized value of the increases shall not exceed the funds available in the Inflation Adjustment Account. At January 1, 1987 there were sufficient funds available to provide a full CPI increase of 4.1% (4.1% in 1986) to the basic lifetime portion of the contributory superannuation allowances in force.

d) Termination Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees who leave contributions in the Fund are entitled to deferred pension benefits. Terminating employees not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the College Pension Plan. New contributors may also, under portability arrangements, transfer contributions and service from other plans to increase pension benefits under the College Pension Plan.

e) Other Benefits

Disability and survivor benefits are available under the plan.

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1987

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at August 31, 1987 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 6 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the bonds. Prior to September 1, 1986, amortization was on a straight-line basis. The effect of this change on these financial statements is insignificant.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. INVESTMENTS

Investments held at the end of the year are as follows:

	1987	1986
	($Thousands)	
	Book Value	Book Value
Short-term investments	$ 42,407	$101,329
Units in Province of British Columbia Pooled Investment Portfolios	19,881	-
Long-term investments	121,818	57,212
	$184,106	$158,541

At August 31, 1987, the market value of the Units in Pooled Investment Portfolios was $19,828,000 (1986 Nil) and the market value of the long-term investments was $115,449,000 (1986 $58,621,000).

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1987

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1987	1986
	($ Thousands)	
Balance at beginning of year	$507	$557
Gains less losses on sale of investments	278	-
	229	557
Amortization for the year	21	50
Balance at end of year	$208	$507

5. TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements and the capitalized value of the indexing of the highest average salary for members electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and is in excess of income calculated using the interest rate assumed by the Actuary.

6. ACTUARIAL VALUATION

According to the Pension (College) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary upon request by the Superannuation Commissioner. The most recent valuation was carried out as at August 31, 1985. The valuation indicated an unfunded liability in respect of basic pension benefits of $60,891,000 as of August 31, 1985, compared to $45,422,000 as of August 31, 1981, the date of the previous valuation. The increase in the unfunded liability was caused mainly by inadequacies in the statutory contribution rates.

The actuaries stated that they did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners nor to the financial health of the pension plan, provided the statutory contribution rates are increased from their current combined rate of 12% of total salaries to a combined rate at least 15.04% of total salaries.

The contribution level recommended by the actuaries was determined under a "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future member contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

BC RAIL LTD. PENSION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Directors, BC Rail Ltd., and

To the Provincial Secretary and Minister of Government Services,
Province of British Columbia:

I have examined the statement of financial position of the BC Rail Ltd. Pension Fund as at December 31, 1987 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1987 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
March 25, 1988

BC RAIL LTD. PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1987

	1987	1986
	($ Thousands)	
ASSETS		
Cash	$ 188	$ 184
Contributions receivable	904	815
Accrued interest	2,760	3,703
Investments (Note 3)	175,474	152,792
Deferred losses less gains on sale of investments (Note 4)	278	336
	$ 179,604	$ 157,830
LIABILITIES		
Accounts payable and accrued liabilities	$ 54	$ 34
FUND BALANCE		
Pension Fund Basic Account	179,067	157,338
Employee Voluntary Contributions Account	483	458
	179,550	157,796
	$ 179,604	$ 157,830

The five accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A.,
Superannuation Commissioner, Trustee

Victor Barwin, C.A., Director, Finance,
Superannuation Commission

BC RAIL LTD. PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
	($ Thousands)	
FUND BALANCE INCREASED BY		
Employee contributions		
Current	$ 4,777	$ 4,574
Arrears and purchase of service	29	30
Voluntary	19	59
	4,825	4,663
Employer contributions		
Current	4,777	4,574
Arrears and purchase of service	37	21
	4,814	4,595
Income from investments	16,114	14,734
	25,753	23,992
FUND BALANCE DECREASED BY		
Pension payments	3,042	2,493
Refunds	858	1,068
Investment management fees	99	113
	3,999	3,674
NET INCREASE IN FUND BALANCE	21,754	20,318
FUND BALANCE AT BEGINNING OF YEAR	157,796	137,478
FUND BALANCE AT END OF YEAR	$ 179,550	$ 157,796

BC RAIL LTD. PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

1. DESCRIPTION OF THE BC RAIL LTD. PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the plan.

a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. All eligible employees are required to enrol and contribute.

b) Retirement Benefits

Members who have either reached age 65, or reached age 60 with at least 25 years of pensionable service, are eligible for unreduced pension benefits. Members are also eligible for unreduced pension benefits if they are between ages 55 and 59 inclusive and have completed 30 years of pensionable service. All other retiring members have a reduction formula applied to their pensions.

Members retiring on an unreduced pension receive an annual pension of 2% per year of pensionable service up to a maximum of 70% of the member's best 5 year average earnings of 10 consecutive years until age 65, when the pension is reduced as a result of integration with the Canada Pension Plan.

c) Termination Benefits

Terminating employees may take a refund of their contributions plus interest credited or leave contributions on deposit. Employees leaving contributions on deposit and having contributed to the Fund for a minimum of 5 years are entitled to a deferred pension benefit.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1987 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments. Prior to January 1, 1987, amortization was on a straight-line basis. The effect of this change on these financial statements is insignificant.

BC RAIL LTD. PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

3. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1987	1986
	($Thousands)	
Short-term investments	$ -	$ 42,513
Units in Province of British Columbia Pooled Investment Portfolios	56,916	-
Long-term investments	118,558	110,279
	$175,474	$152,792

At December 31, 1987, the market value of the units was $56,876,500 (1986 Nil) and the market value of the long-term investments was $117,106,000 (1986 $115,464,000).

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1987	1986
	($ Thousands)	
Balance at beginning of year	$ 336	$ 326
Net gains on sale of investments	80	2
	256	324
Amortization for the year	22	12
Balance at end of year	$ 278	$ 336

5. ACTUARIAL VALUATION

According to the articles of the BC Rail Ltd. Pension Plan, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least once every three years. The most recent valuation was carried out as at May 31, 1986. The valuation disclosed that the Fund had a funding excess of $10,399,000 (May 31, 1984 $7,983,000 funding excess).

BC RAIL LTD. PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

5. ACTUARIAL VALUATION (Continued)

Effective October 1, 1987 improvements were made to the benefits of the pension plan. Past service costs of these improvements reduced but did not eliminate the funding excess. Based on the current actuarial valuation future service costs will be funded by additional employer contributions and amortization of the remaining funding excess. Employees continue to contribute at an effective rate of 5% of covered payroll. BC Rail Ltd., effective January 1, 1988, will contribute at 5.4% of covered payroll. For the period January 1, 1986 through December 31, 1987 BC Rail Ltd., on the recommendation of its Actuary, matched employee contributions.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Directors, British Columbia Hydro and Power Authority, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the British Columbia Hydro and Power Authority Pension Fund as at December 31, 1987 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1987 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the British Columbia Hydro and Power Authority Pension Plan. In my opinion, these transactions were, in all significant respects, in compliance with the Plan.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
March 25, 1988

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1987

	1987	1986
	($ Thousands)	
ASSETS		
Cash	$ 354	$ 460
Contributions receivable	1,051	4,422
Accrued interest	9,703	14,097
Investments (Note 3)	625,487	567,563
	$ 636,595	$ 586,542
LIABILITIES		
Accounts payable and accrued liabilities	$ 154	$ 184
Deferred gains less losses on sale of investments (Note 4)	1,533	1,501
	1,687	1,685
FUND BALANCE		
Pension Account - amount available for payment of basic pensions in effect	207,281	192,699
Employer Matching Contributions Account	180,677	162,108
Employee Compulsory Contributions Account	180,677	162,108
Additional Voluntary Contributions Account	1,267	1,553
Reserve Account	(5,405)	6,731
Index Pension Account - amount available for payment of index pensions in effect	50,491	39,835
Index Reserve Account	19,898	19,796
Unclaimed Monies Account	22	27
	634,908	584,857
	$ 636,595	$ 586,542

The eight accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A.,
Superannuation Commissioner

Victor Barwin, C.A.,
Director, Finance, Superannuation Commission

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1987

	Pension Account	Employer Contri-butions Account	Compulsory Contri-butions Account	Voluntary Contri-butions Account	Reserve Account	Index Pension Account	Index Reserve Account	Unclaimed Monies Account	Totals 1987	Totals 1986
					($ Thousands)					
FUND BALANCE INCREASED BY										
Contributions	$ -	$ 9,201	$ 9,201	$ 31	$ -	$ -	$ 3,941	$ -	$ 22,374	$ 22,892
Reinstatements	-	70	70	-	(70)	-	-	-	70	258
Clause 12 contributions	-	6	-	-	-	-	-	-	6	3
Actuarial deficiency receipts (Note 5)	-	-	-	-	3,061	-	-	-	3,061	3,061
Index pensions additional (Note 5)	-	-	-	-	-	-	1,194	-	1,194	1,194
BC Transit indexing receipts (Note 6)	-	-	-	-	-	563	-	-	563	556
Transfers from other funds	-	-	-	-	32	-	-	-	32	78
Income from investments	14,455	16,933	16,933	132	4,083	3,265	2,737	-	58,538	56,712
	14,455	26,210	26,204	163	7,106	3,828	7,872	-	85,838	84,754
FUND BALANCE DECREASED BY										
Basic pension payments	24,934	-	-	-	-	-	-	-	24,934	23,330
Index pension payments	-	-	-	-	-	7,361	-	-	7,361	6,532
Refunds	-	2,140	2,140	442	(2,140)	-	354	5	2,941	4,757
Transfers to other funds	-	103	103	-	-	-	25	-	231	263
Administration and investment fees	-	-	-	-	320	-	-	-	320	325
	24,934	2,243	2,243	442	(1,820)	7,361	379	5	35,787	35,207
NET INCREASE (DECREASE) BEFORE TRANSFERS	(10,479)	23,967	23,961	(279)	8,926	(3,533)	7,493	(5)	50,051	49,547
TRANSFERS (Note 7)										
Capitalized value of new pensions	21,260	(5,398)	(5,398)	(1)	(10,463)	-	-	-	-	-
Excess interest	-	-	-	-	(7,026)	460	6,566	-	-	-
Capitalized value of index increases	-	-	-	-	1,668	8,687	(10,355)	-	-	-
Actuarial insufficiencies (Note 5)	3,801	-	-	-	(5,241)	5,042	(3,602)	-	-	-
Other	-	-	6	(6)	-	-	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	14,582	18,569	18,569	(286)	(12,136)	10,656	102	(5)	50,051	49,547
FUND BALANCE AT BEGINNING OF YEAR	192,699	162,108	162,108	1,553	6,731	39,835	19,796	27	584,857	535,310
FUND BALANCE AT END OF YEAR	$ 207,281	$ 180,677	$ 180,677	$ 1,267	$ (5,405)	$ 50,491	$ 19,898	$ 22	$ 634,908	$ 584,857

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

1. DESCRIPTION OF THE BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the plan.

a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. Membership is mandatory for all regular employees of the Authority.

b) Contributions

Members and the Authority each contribute to the Contributory Accounts 5.15% of salary. They also each contribute 1.10% of salary to the Index Reserve Account.

c) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 or later with a minimum of 35 years of contributory service, or at age 60 or later with less than 35 years contributory service providing the member makes required plan contributions. Reduced pensions are available at age 50 with a minimum of 10 years contributory service and a requirement that age plus service total 65 or more, and at age 55 with less than 35 years of contributory service.

The plan provides a pension of 2% per year of pensionable service prior to age 65, up to a maximum of 70% of the average plan earnings in the five highest earnings years before retirement.

Increases in the index pension payments are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. These increases will be limited to a lesser amount if the funds available are insufficient to provide the full amount of the increase in the CPI. As at January 1, 1988, there were sufficient funds available to provide the full CPI increase of 4.501% (4.141% in 1987).

d) Termination Benefits

Terminating employees may take a refund of their contributions plus interest credited or leave contributions on deposit. Employees leaving contributions on deposit and having contributed to the Fund for a minimum of 10 years are entitled to a deferred pension benefit.

e) Other Benefits

Disability and survivor benefits are available under the plan.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1987 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments. Prior to January 1, 1987, amortization was on a straight-line basis. The effect of this change on these financial statements is insignificant.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1987	1986
	($Thousands)	
Short-term investments	$ 6,010	$163,554
Units in Province of British Columbia Pooled Investment Portfolios	196,620	-
Long-term investments	422,857	404,009
	$625,487	$567,563

At December 31, 1987, the market value of the units was $196,230,000 (1986 Nil) and the market value of the long-term investments was $411,752,000 (1986 $417,803,000).

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

4. DEFERRED GAINS LESS LOSSES ON SALE OF INVESTMENTS

	1987	1986
	($ Thousands)	
Balance at beginning of year	$1,501	$ 688
Net gains on sale of investments	560	1,117
	2,061	1,805
Amortization for the year	528	304
Balance at end of year	$1,533	$1,501

5. ACTUARIAL VALUATION

According to the British Columbia Hydro and Power Authority Pension Plan an actuarial valuation of the assets and liabilities of the Fund is required to be made by an actuary every three years.

The most recent valuation was carried out as at December 31, 1986, and indicated an unfunded actuarial liability in the plan of $8,400,000 (December 31, 1985 - $16,700,000). This amount includes actuarially determined liabilities resulting from the indexing benefit formula which existed prior to 1982.

The Authority is making special payments to the Fund of $3,061,000 per annum until March 31, 2000. In addition, the Authority is making payments of $1,194,000 per annum until 1997 in respect of the indexing liabilities referred to above.

The decrease in the unfunded liability is primarily attributed to net gains in experience items, offset by an increase due to the use of the accrued benefit method of valuing pension liabilities, rather than the attained age method used in previous valuations.

The Actuarial Report as at December 31, 1986 identified that insufficiencies existed in the Pension and Index Pension Accounts. Upon recommendation of the Actuary, transfers were made from the Reserve Account and the Index Reserve Account to the Index Pension Account and the Pension Account.

6. BC TRANSIT INDEXING RECEIPTS

Urban passenger transportation services were transferred from British Columbia Hydro and Power Authority to BC Transit (formerly Metro Transit Operating Company) as of April 1, 1980. As part of the settlement, BC Transit transfers cash to the Fund to cover the cost of index pension payments made to former urban passenger transportation services contributers granted pensions after separation and paid by the Fund.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

7. TRANSFERS

a) Capitalized Value of New Pensions

When a member goes on pension, the monies contributed plus interest credited are transferred from the Contributory Accounts to the Pension Account. If the amounts to be transferred are less than the capitalized value of the pension, the deficiency is transferred from the Reserve Account to the Pension Account.

b) Excess Interest

The Index Reserve Account is increased by income that is earned on investments held in the Fund in respect of the amount committed to the payment of basic and index pensions out of the Fund and which is in excess of the income calculated using the interest rate assumed by the actuary.

c) Capitalized Value of Index Increases

The capitalized value of the annual increase in the index pension payments is transferred to the Index Pension Account and Reserve Account from the Index Reserve Account.

8. SUBSEQUENT EVENTS

a) Integration of Predecessor Plans

An Order-in-Council dated March 16, 1988 gave the British Columbia Hydro and Power Authority approval to make the regulations to integrate eight predecessor plans into the British Columbia Hydro and Power Authority Plan effective March 31, 1988. The Plan will assume all assets and liabilities of the predecessor plans and pay out benefits to members of these plans. The total book value of the assets to be integrated into the Plan amounted to $92,800,000 as at March 31, 1988. An actuarial valuation is being undertaken as at March 31, 1988 to determine the effect on the Plan of this integration.

b) Early Retirement Incentive Plan

British Columbia Hydro and Power Authority offered an early retirement incentive program to employees. Approximately 500 employees took advantage of this program which expired March 31, 1988. The capitalized value of the new pensions will be reflected by transfers to the Pension Account of $41,100,000 from the Contributory Accounts and $34,600,000 from the Reserve Account and by a transfer to the Index Pension Account of $4,600,000 from the Index Reserve Account. The net effect to the Fund will be to increase basic pension benefits by about $9,200,000 per year. The Authority will be contributing to the Fund, a lump sum payment to fund the waiver of the Plan's early retirement reduction formula for employees retiring before age 60. That payment will be determined by the actuarial valuation noted above.

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Directors, British Columbia Hydro and Power Authority, and

To the Provincial Secretary and Minister of Government Services,
Province of British Columbia:

I have examined the statement of financial position of the British Columbia Power Commission Superannuation Fund as at December 31, 1987 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1987 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the British Columbia Power Commission Superannuation Plan. In my opinion, these transactions were, in all significant respects, in compliance with the Plan.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
March 18, 1988

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1987

	1987	1986
	($ Thousands)	
ASSETS		
Cash	$ 41	$ -
Contributions receivable	6	5
Accrued interest	453	734
Investments (Note 3)	29,567	29,251
Deferred losses less gains on sale of investments (Note 4)	261	308
	$ 30,328	$ 30,298
LIABILITIES		
Bank overdraft	$ -	$ 130
Accounts payable and accrued liabilities	12	78
	12	208
FUND BALANCE		
Contributory Pensions Account	12,612	10,966
Special Reserve Account (Note 5)	15	186
Undistributed Interest Account	10,263	11,015
Members and Employees Contributory Account	3,619	3,843
Members and Employees Voluntary Account	187	235
Employer Contributory Account	3,619	3,843
Unclaimed Monies Account	1	2
	30,316	30,090
	$ 30,328	$ 30,298

The seven accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A.,
Superannuation Commissioner, Trustee

Victor Barwin, C.A.,
Director, Finance, Superannuation Commission

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1987

($ Thousands)

	Contributory Pensions Account	Special Reserve Account	Undistributed Interest Account	Members and Employees Contributory Account	Members and Employees Voluntary Account	Employer Contributory Account	Unclaimed Monies Account	Totals 1987	Totals 1986
FUND BALANCE INCREASED BY									
Employer contributions	$ -	$ -	$ -	$ -	$ -	$ 10	$ -	$ 10	$ 10
Employee contributions	-	-	-	10	-	-	-	10	10
Income from investments	551	-	1,514	181	10	181	-	2,437	2,517
	551	-	1,514	191	10	191	-	2,457	2,537
FUND BALANCE DECREASED BY									
Superannuation allowance payments									
Contributory	1,240	-	-	-	-	-	-	1,240	1,167
Supplemental	-	-	859	-	-	-	-	859	801
Refunds	-	(15)	-	15	58	15	1	74	35
Transfers to other funds	-	-	-	16	-	16	-	32	53
Administration fees	-	-	18	-	-	-	-	18	11
Investment management fees	-	-	8	-	-	-	-	8	10
	1,240	(15)	885	31	58	31	1	2,231	2,077
NET INCREASE (DECREASE) BEFORE TRANSFERS	(689)	15	629	160	(48)	160	(1)	226	460
TRANSFERS									
Capitalized value of new pensions	768	-	-	(384)	-	(384)	-	-	-
Actuarial Deficiency (Note 5)	1,567	(186)	(1,381)	-	-	-	-	-	-
	2,335	(186)	(1,381)	(384)	-	(384)	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	1,646	(171)	(752)	(224)	(48)	(224)	(1)	226	460
FUND BALANCE AT BEGINNING OF YEAR	10,966	186	11,015	3,843	235	3,843	2	30,090	29,630
FUND BALANCE AT END OF YEAR	$ 12,612	$ 15	$ 10,263	$ 3,619	$ 187	$ 3,619	$ 1	$ 30,316	$ 30,090

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

1. DESCRIPTION OF THE BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the plan.

a) General

The plan is a defined benefit plan, whereby benefits are not directly linked to contributions, except that certain benefit options are calculated by reference to the "money purchase" tables. Members of the plan are generally former employees of the British Columbia Power Commission, which became a part of British Columbia Hydro and Power Authority at its inception in 1962. Most of these members have deferred pension rights.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 50 and the sum of the member's age and years of service is not less than 65.

The "half to the widow" benefit option is calculated on the 2% formula, while guarantee and joint life options are calculated on the money purchase formula.

The 2% formula is based on 2% per year of service up to a maximum of 70% of the average salary earned in any consecutive period of 10 years during which the salary was highest, up to a maximum superannuation allowance of $625 per month. There is a reduction in the formula pension at age 65 as a result of integration with the Canada Pension Plan.

The money purchase formula is based on the total amount of the member's contributions, the matching employer contributions, plus the accumulated interest on these contributions.

Members entitled to receive a superannuation allowance may be paid supplemental allowances as authorized by the Directors of the British Columbia Hydro and Power Authority. Such payments may not be authorized unless the actuarially determined lump sum value of such payment is less than the balance in the Undistributed Interest Account.

c) Termination Benefits

Terminating employees may take a refund of their contributions plus interest credited or leave contributions on deposit. Employees leaving contributions on deposit and having contributed to the Fund for a minimum of 5 years are entitled to a deferred pension benefit.

d) Other Benefits

Disability and survivor benefits are available under the plan.

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1987 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments. Prior to January 1, 1987, amortization was on a straight-line basis. The effect of this change on these financial statements is insignificant.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1987	1986
	($Thousands)	
Short-term investments	$ 5,451	$ 8,002
Units in Province of British Columbia Pooled Investment Portfolios	3,491	-
Long-term investments	20,625	21,249
	$ 29,567	$ 29,251

At December 31, 1987, the market value of the units was $3,500,000 (1986 Nil) and the market value of the long-term investments was $18,521,000 (1986 $20,334,000).

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1987	1986
	($ Thousands)	
Balance at beginning of year	$ 308	$ 330
Net losses (gains) on sale of investments	(4)	25
	304	355
Amortization for the year	43	47
Balance at end of year	$ 261	$ 308

5. ACTUARIAL VALUATION

According to the regulations applicable to the Fund, an actuarial valuation of the sufficiency of the Special Reserve Account of the Fund is to be made by an Actuary every three years. The most recent valuation was carried out as at December 31, 1986. According to this valuation, the consulting actuaries concluded that there were no employees who were expected to benefit from the Special Reserve and recommended that the Special Reserve Account be reduced to nil. Upon the Actuary's recommendation, a transfer of $186,405 was made from the Special Reserve Account to the Undistributed Interest Account.

The actuarial valuation also indicated a deficiency of $1,492,500 in the Contributory Pensions Account as at December 31, 1986. Upon the Actuary's recommendation, a transfer of $1,492,500 plus prescribed interest for a total of $1,567,125 was made from the Undistributed Interest Account to the Contributory Pensions Account.

6. ESTIMATED PRESENT VALUE OF PENSIONS IN FORCE

Pursuant to Regulation No. 6 of the British Columbia Hydro and Power Authority Act, the Commission has estimated the present value of the 540 pensions in force as at December 31, 1987 (1986 - 516) at $18,595,000, (1986 - $17,899,000). This comprises $11,085,000 (1986 - $10,771,000) with respect to the basic component and $7,510,000 (1986 - $7,128,000) with respect to the supplemental allowances which are charged, when paid, to the Undistributed Interest Account.

7. SUBSEQUENT EVENT

An Order-In-Council dated March 16, 1988 gave the British Columbia Hydro and Power Authority the approval to make regulations to integrate the British Columbia Power Commission Superannuation Plan into the British Columbia Hydro and Power Authority Pension Plan effective March 31, 1988. The new integrated Plan will assume all assets and liabilities of the British Columbia Power Commission Superannuation Plan and will pay out benefits to the members of this Plan.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO, FUND ST1

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of assets and the statement of investments of the Province of British Columbia Pooled Investment Portfolio, Fund ST1, as at March 31, 1988 and the statement of changes in assets for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Portfolio as at March 31, 1988 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with Section 36 of the Financial Administration Act. In my opinion, these transactions were, in all significant respects, in compliance with the authority specified.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 21, 1988

EXHIBIT A

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF ASSETS
AS AT MARCH 31, 1988
(thousands of dollars)

	1988	1987
Investments at market value (amortized cost $295,724; 1987 - $278,661)	$295,726	$278,660
Accrued interest	-	6
Total assets	$295,726	$278,666
Represented by:		
Unitholders' equity (note 3) 259.58 units outstanding (1987 - 266.09 units)	$295,726	$278,666
Asset value per unit	$ 1,139	$ 1,047

The four accompanying notes are an integral part of these financial statements.

Approved on behalf of the Minister of Finance and Corporate Relations:

Frank A. Rhodes
Deputy Minister
Ministry of Finance and
Corporate Relations

Michael Costello
Assistant Deputy Minister
Provincial Treasury
Ministry of Finance and
Corporate Relations

EXHIBIT B

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF CHANGES IN ASSETS
FOR THE YEAR ENDED MARCH 31, 1988

(thousands of dollars)

	1988	Period April 21, 1986 to March 31, 1987
Assets at the beginning of the year	$ 278,666	$ -
Proceeds from units issued	4,445,500	2,696,832
Cost of units redeemed	(4,448,867)	(2,428,840)
	275,299	267,992
Interest income	20,434	10,672
Realized gain (loss) on sale of investments	(10)	3
Increase (decrease) in unrealized appreciation in the market value of investments	3	(1)
Assets at the end of the year	$ 295,726	$ 278,666

EXHIBIT C

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF INVESTMENTS
AS AT MARCH 31, 1988
(thousands of dollars)

	1988		1987
	Amortized Cost	Market Value	Market Value
Obligations of, or guaranteed by, Canada	$ 28,877	$ 28,878	$188,353
Obligations of the Province of British Columbia	24,839	24,839	22,234
Obligations of, or guaranteed by, savings institutions	191,461	191,461	68,073
Obligations of, or guaranteed by, other Provinces	50,547	50,548	-
	$295,724	$295,726	$278,660

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988

1. The Portfolio

The Financial Administration Act, Section 36, subsection 9(a) authorizes the Minister of Finance and Corporate Relations to establish and operate pooled investment portfolios "...in which money from special funds, trust funds, other funds, other public money and money of government bodies may be combined in common for the purpose of investment." This Portfolio was established by the Minister on April 21, 1986.

The Portfolio consists of investments, authorized by Section 36, subsection 10 of the Financial Administration Act, which are generally held for terms of one month or less.

Participation in the Portfolio is expressed in units, each unit giving its holder a proportionate share in the net equity. Unitholders may purchase and sell units daily at market value. The value of a unit is determined by dividing the market value of the net assets of the Portfolio by the total number of units outstanding.

2. Significant accounting policies

a) Investments

Investments are carried at market value, as derived from external market quotations.

b) Investment transactions

Investment transactions are accounted for on the trade date basis. Realized gains and losses are calculated based on amortized cost. The amortized cost of investments is the average cost of acquisition adjusted by amortization of discounts. Discounts are amortized on a constant yield basis over the terms of the investments.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988

3. Unitholders' equity

There is no limitation on the number of Portfolio units available for issue. The following is a summary of the changes in units outstanding during the year.

	1988	1987
Outstanding at the beginning of the year	266.09	-
Issued	4,071.49	2,652.71
Redeemed	(4,078.00)	(2,386.62)
Outstanding at the end of the year	259.58	266.09

4. Related party transactions

Investment transactions include purchases, at market value, of securities issued by the Province of British Columbia and its Crown corporations, some of which are unitholders in the Portfolio. Exhibit C contains amounts of such holdings as at March 31, 1988.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO, FUND ST2

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone (604) 387-6803
Fax (604) 387-1230

AUDITOR'S REPORT

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of assets and the statement of investments of the Province of British Columbia Pooled Investment Portfolio, Fund ST2, as at March 31, 1988 and the statement of changes in assets for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Portfolio as at March 31, 1988 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with Section 36 of the Financial Administration Act. In my opinion, these transactions were, in all significant respects, in compliance with the authority specified.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 21, 1988

EXHIBIT A

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF ASSETS
AS AT MARCH 31, 1988
(thousands of dollars)

	1988	1987
Investments at market value (amortized cost $3,696,169; 1987 - $525,499)	$3,697,957	$ 527,240
Accrued interest	10	96
Total assets	$3,697,967	$ 527,336
Represented by:		
Unitholders' equity (note 3) 3,253.53 units outstanding (1987 - 501.76 units)	$3,697,967	$ 527,336
Asset value per unit	$ 1,137	$ 1,051

The four accompanying notes are an integral part of these financial statements.

Approved on behalf of the Minister of Finance and Corporate Relations:

Frank A. Rhodes Deputy Minister Ministry of Finance and Corporate Relations	Michael Costello Assistant Deputy Minister Provincial Treasury Ministry of Finance and Corporate Relations

EXHIBIT B

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF CHANGES IN ASSETS
FOR THE YEAR ENDED MARCH 31, 1988
(thousands of dollars)

	1988	Period Sept 19, 1986 to March 31, 1987
Assets at the beginning of the year	$ 527,336	$ -
Proceeds from units issued	3,619,929	717,248
Cost of units redeemed	(631,757)	(205,733)
	3,515,508	511,515
Interest income	181,982	13,941
Realized gain on sale of investments	430	139
Increase in unrealized appreciation in the market value of investments	47	1,741
Assets at the end of the year	$3,697,967	$ 527,336

EXHIBIT C

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF INVESTMENTS
AS AT MARCH 31, 1988

(thousands of dollars)

	1988		1987
	Amortized Cost	Market Value	Market Value
Obligations of, or guaranteed by, Canada	$2,036,686	$2,037,311	$231,238
Obligations of the Province of British Columbia	201,762	201,806	-
Obligations of, or guaranteed by, other Provinces	400,017	399,988	28,120
Obligations of, or guaranteed by, savings institutions	1,057,704	1,058,852	254,547
Obligations of a Crown corporation guaranteed by the Province of British Columbia	-	-	8,130
Commercial paper issued by a corporation incorporated under the laws of Canada or a Province	-	-	5,205
	$3,696,169	$3,697,957	$527,240

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988

1. The Portfolio

The Financial Administration Act, Section 36, subsection 9(a) authorizes the Minister of Finance and Corporate Relations to establish and operate pooled investment portfolios "...in which money from special funds, trust funds, other funds, other public money and money of government bodies may be combined in common for the purpose of investment." This Portfolio was established by the Minister on September 19, 1986.

The Portfolio consists of investments, authorized by Section 36, subsection 10, of the Financial Administration Act, which are generally held for terms of one year or less.

Participation in the Portfolio is expressed in units, each unit giving its holder a proportionate share in the net equity. Unitholders may purchase and sell units daily at market value. The value of a unit is determined by dividing the market value of the net assets of the Portfolio by the total number of units outstanding.

2. Significant accounting policies

a) Investments

Investments are carried at market value, as derived from external market quotations.

b) Investment transactions

Investment transactions are accounted for on the trade date basis. Realized gains and losses are calculated based on amortized cost. The amortized cost of investments is the average cost of acquisition adjusted by amortization of discounts and premiums. Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1988

3. Unitholders' equity

There is no limitation on the number of Portfolio units available for issue. The following is a summary of the changes in units outstanding during the year.

	1988	1987
Outstanding at the beginning of the year	501.76	-
Issued	3,328.66	702.37
Redeemed	(576.89)	(200.61)
Outstanding at the end of the year	3,253.53	501.76

4. Related party transactions

Investment transactions include purchases, at market value, of securities issued by the Province of British Columbia and its Crown corporations, some of which are unitholders in the Portfolio. Exhibit C contains amounts of such holdings as at March 31, 1988.